

# Open Budget Survey 2019

Questionnaire

Poland

April 2020

# Country Questionnaire: Poland

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
2019

Source:  
MoF Website:  
<https://www.gov.pl/web/finanse/zalozenia-do-ustawy-2019>

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Comment:  
Assumptions to the draft of state budget 2019 were accepted by Council of Ministers on 8 June 2018 and published on MoF website on 18 June 2018.

Peer Reviewer

Opinion: Agree

Comments: Additional links: Document accepted by Council of Ministers on 08/06/2018:

<https://bip.kprm.gov.pl/kpr/wykaz/r47066546473060,Zalozenia-projektu-budzetu-panstwa-na-2019-rok.html> Document published: <https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/zalozenia-do-ustawy>

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:  
The course of the legislative process;  
<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=2864>

Comment:  
PBS was published on 18 June 2018 and EBP was sent to legislature on 27 September 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is

introduced in the legislature

Comments: The dates in the Researcher's comment are correct. Therefore answer A is applicable.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: Researcher's response is inconsistent. PBS for FY 2019 was published on 18 June 2018, while EBP for FY 2019 was submitted to the legislature on 27 September 2018. This means that PBS was released at least four months in advance of the budget year, and more than one month before EBP was introduced in the legislature. This was in line with provisions regulating the budgetary process (in accordance with Act on Public Finance, PBS is to be adopted by CoM before 15 of June, and EBP submitted to the legislature before 30 September, following 30-day consultations with social partners).

IBP Comment

The comments from the peer and government reviewer are well-received; response "d" was mistakenly selected, and is revised to "a".

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
18/6/2018

Source:

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/zalozenia-do-ustawy/-/asset\\_publisher/Ex5p/content/zalozenia-do-projektu-budzetu-panstwa-na-rok-2019?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fzalozenia-do-ustawy%3Fp\\_id%3D101\\_INSTANCE\\_Ex5p%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_Ex5p\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/zalozenia-do-ustawy/-/asset_publisher/Ex5p/content/zalozenia-do-projektu-budzetu-panstwa-na-rok-2019?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fzalozenia-do-ustawy%3Fp_id%3D101_INSTANCE_Ex5p%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_Ex5p_)

Comment:

Publication date is on MoF (archival) website.

Peer Reviewer

Opinion: Agree

Comments: 18/06/2018 source: <https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/zalozenia-do-ustawy>

Government Reviewer

Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Publication date is on MoF (archival) website.

Source:

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/zalozenia-do-ustawy/-/asset\\_publisher/Ex5p/content/zalozenia-do-projektu-budzetu-panstwa-na-rok-2019?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fzalozenia-do-ustawy](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/zalozenia-do-ustawy/-/asset_publisher/Ex5p/content/zalozenia-do-projektu-budzetu-panstwa-na-rok-2019?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fzalozenia-do-ustawy)

ustawy%3Fp\_p\_id%3D101\_INSTANCE\_Ex5p%26p\_p\_lifecycle%3D0%26p\_p\_state%3Dnormal%26p\_p\_mode%3Dview%26p\_p\_col\_id%3Dcolumn-2%26p\_p\_col\_count%3D1#p\_p\_id\_101\_INSTANCE\_Ex5p\_

Comment:

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Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance provides information regarding dates of publication or modification (if applicable) of information on their website.

Government Reviewer

Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Source:

MoF website

Comment:

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Peer Reviewer

Opinion: Agree

Comments: Link to original file (on archived MoF website): [https://mf-arch2.mf.gov.pl/documents/764034/6419707/20180618\\_Zalozenia+projektu+budzetu+panstwa+na+2019.pdf](https://mf-arch2.mf.gov.pl/documents/764034/6419707/20180618_Zalozenia+projektu+budzetu+panstwa+na+2019.pdf)

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Comment:

Assumptions to the draft of state budget 2019 are published in PDF format only.

Peer Reviewer  
Opinion: Agree  
Comments: PDF format

Government Reviewer  
Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://www.gov.pl/web/finanse/zalozenia-do-ustawy-2019>

Comment:

PBS is publicly available on MoF website within acceptable time frame.

Peer Reviewer  
Opinion: Agree  
Comments: Answer "D" in PBS-2 was a Researcher's mistake.

Government Reviewer  
Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Założenia do projektu budżetu państwa na rok 2019 [Assumptions to the draft of state budget 2019]

Source:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Disagree

Suggested Answer: Założenia projektu budżetu państwa na rok 2019 [Assumptions to the draft of state budget 2019]

Comments: The above is the precise full title of the PBS in Polish.

IBP Comment

The government reviewer's suggested edit is well-received.

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

MoF website.

Comment:

There is no "citizens version" of the PBS, either produced nor published. The information/fact has been confirmed by MoF staff during telephone interview.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2019

Source:

MoF website:

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-2019>

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset\\_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp\\_p\\_id%3D101\\_INSTANCE\\_UUv1%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_UUv1\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp_p_id%3D101_INSTANCE_UUv1%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_UUv1_)

Legislature site:

<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=2864>

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: FY 2019

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

27/9/2018

Source:

The course of the legislative process:

<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=2864>

Comment:

The date is indicated on Parliament website.

Peer Reviewer

Opinion: Agree

Comments: The EBP is dated 26/09/2018. According to the information on Parliament website, it was confirmed as received by legislature on 27/09/2018.

Government Reviewer

Opinion: Disagree  
Suggested Answer: 27/9/2018  
Comments: The date is indicated on Parliament website and the correct one is 27/9/2018 not 26/9/2018

Researcher Response  
Correct, the date indicated on Parliament is 27/9/2018.

IBP Comment  
The government reviewer's comment is well-received. The response has been updated from "26/9/2018" to "27/9/2018".

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset\\_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp\\_id%3D101\\_INSTANCE\\_UUv1%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_UUv1\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp_id%3D101_INSTANCE_UUv1%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_UUv1_)

Course of legislation process:

<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?id=361BE6F709DA67C4C1258315005533BB>

Comment:

EBP was published on 28 September 2018 and next it was approved by legislature on 16 January 2019.

Peer Reviewer

Opinion: Agree

Comments: EBP was published on the Ministry of Finance website on 28/09/2018. The Ministry of Finance provides information regarding dates of publication or modification (if applicable) of information on their website.

Government Reviewer

Opinion: Agree



EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:  
28/9/2018

Source:  
Archival MoF website:  
[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset\\_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp\\_id%3D101\\_INSTANCE\\_UUv1%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_UUv1\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp_id%3D101_INSTANCE_UUv1%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_UUv1_)

Comment:  
-

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance provides information regarding dates of publication or modification (if applicable) of information on their website.

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The date is indicated on MoF website.

Source:  
Archival MoF website:  
[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset\\_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp\\_id%3D101\\_INSTANCE\\_UUv1%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_UUv1\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp_id%3D101_INSTANCE_UUv1%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_UUv1_)

Comment:  
-

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance provides information regarding dates of publication or modification (if applicable) of information on their website.

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

[https://www.gov.pl/documents/1079560/1080340/20180928\\_Projekt\\_ustawy\\_budzetowej\\_na\\_rok\\_2019.zip/0cb17b3a-2452-8edd-bd29-b81d38cd9770](https://www.gov.pl/documents/1079560/1080340/20180928_Projekt_ustawy_budzetowej_na_rok_2019.zip/0cb17b3a-2452-8edd-bd29-b81d38cd9770)

Source:

MOF

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-2019>

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset\\_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp\\_id%3D101\\_INSTANCE\\_UUv1%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_UUv1\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2019/projekt-ustawy/-/asset_publisher/UUv1/content/projekt-ustawy-budzetowej-na-rok-2019-przekazany-do-sejmu-rp-zatwierdzony-przez-rade-ministrow-w-dniu-25-wrzesnia-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2019%2Fprojekt-ustawy%3Fp_id%3D101_INSTANCE_UUv1%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_UUv1_)

Sejm site:

<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=2864>

Comment:

EBP supporting documentation:

1) Explication to the draft of the state budget 2019

- MoF website:

[https://www.gov.pl/documents/1079560/1080340/20180928\\_Uzasadnienie\\_do\\_projektu\\_ustawy\\_budzetowej\\_na\\_rok\\_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a](https://www.gov.pl/documents/1079560/1080340/20180928_Uzasadnienie_do_projektu_ustawy_budzetowej_na_rok_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a)

- Parliament website:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

2) Performance-based draft of the state budget for 2019:

- MoF website:

[https://www.gov.pl/documents/1079560/1080340/20180928\\_Projekt\\_ustawy\\_budzetowej\\_na\\_rok\\_2019\\_w\\_ukladzie\\_zadaniowym.zip/33142161-9df4-2f78-66ed-7c569e4e17e4](https://www.gov.pl/documents/1079560/1080340/20180928_Projekt_ustawy_budzetowej_na_rok_2019_w_ukladzie_zadaniowym.zip/33142161-9df4-2f78-66ed-7c569e4e17e4)

- Parliament website:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

3) The strategy of managing the public sector debt in the years 2019-22:

- MoF website:

[https://www.gov.pl/documents/1079560/1080340/Strategia\\_zarz%C4%85dzania\\_d%C5%82ugiem\\_sektora\\_finans%C3%B3w\\_publicznych\\_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a](https://www.gov.pl/documents/1079560/1080340/Strategia_zarz%C4%85dzania_d%C5%82ugiem_sektora_finans%C3%B3w_publicznych_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a)

- Parliament website:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864-strategia.pdf>

Peer Reviewer

Opinion: Agree

Comments: The strategy of managing the public sector debt in the years 2019-22 cannot be found on the Ministry of Finance webpage at the moment of review, although the file is available by direct link and it can be found on the Parliament website.

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

MoF and Legislature websites.

Comment:

EBP documentation is published only in PDF format.

Peer Reviewer

Opinion: Agree

Comments: Only PDF format.

Government Reviewer

Opinion: Agree

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Mof website.

Comment:

EBP is publicly available within acceptable time frame and before legislature approved it.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Projekt ustawy budżetowej na rok 2019 (Executive's Budget Proposal 2019)

Source:

Mof website:

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-2019>

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: Titles of supporting documents were provided by the Researcher in question EBP-4. These are: Projekt ustawy budżetowej na 2019 rok (Draft of the state budget for the year 2019) Uzasadnienie do projektu ustawy budżetowej na 2019 rok (Explication to the draft of the state budget for the year 2019) Projekt ustawy budżetowej na 2019 rok w układzie zadaniowym (Performance-based draft of the state budget for the year 2019) Strategia zarządzania długiem sektora finansów publicznych w latach 2019-2022 (The strategy of managing the public sector debt in the years 2019-22)

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to*

expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:  
b. No

Source:  
MoF website.

Comment:  
There is no "citizens version" of the EBP produced in Poland. The information/fact has been officially confirmed by MoF representative during telephone interview.

Peer Reviewer  
Opinion: Agree  
Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
FY 2018

Source:  
Information on MoF archival website:  
<https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2018/ustawa>

The course of the legislative process of EB 2018:  
<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?id=DA19F25A222B4364C12581AA0061655C>

Comment:  
State budget for the year 2018 was voted on 11 January 2018 and published on 2 February 2018.

Peer Reviewer  
Opinion: Agree  
Comments: There is a minor mistake in the Researcher comment (publication date was 01/02/2018, not 02/02/2018), which does not change the answer.

Government Reviewer  
Opinion: Agree

IBP Comment  
The peer reviewer's comment is well-received; the MoF archival website lists a publication date of 2 February 2018, while the sejm.gov.pl page lists an "announcement date" (Data ogłoszenia) of 1 February 2018.

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:  
11/1/2018

Source:  
The course of the legislative process:  
<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?id=DA19F25A222B4364C12581AA0061655C>

Comment:  
EB approved by the legislature during so called "third reading" on 11th January 2018.

Peer Reviewer

Opinion: Agree

Comments: EB for 2018 is dated 11/01/2018, when it's last version was approved by voting of Parliament. Then it was approved with no changes by Senate (upper house of Parliament) on 19/01/2018, signed by President on 29/01/2018 and published on Parliament website on 01/02/2018.

Government Reviewer

Opinion: Agree

Comments: For information: The EB for 2018 was enacted by the Sejm (lower chamber of the Parliament) on 11/01/2018. Subsequently, the EB was submitted to the Senate (upper chamber of the Parliament) for review. As the Senate did not adopt any amendments, the date when the EB was adopted by the Sejm is deemed final. However, as this was not the end of the legislative process, it could not be immediately treated as final (for details concerning legislative process see further questions).

IBP Comment

The comments from the peer and government reviewers are well-received.

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:  
b. Between two weeks and six weeks after the budget has been enacted

Source:  
Archival MoF website:  
<https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2018/ustawa>

Comment:  
The EB was enacted on 11 January 2018 and made available to the public on 2 February 2018.

Peer Reviewer

Opinion: Agree

Comments: There is a minor mistake in the Researcher comment (publication date was 01/02/2018, not 02/02/2018), which does not change the answer. The period between the budget was enacted and published was needed for finalization of the legislative process (approval by upper house of Parliament and by the President).

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: The EB was adopted by the Sejm (lower chamber of the Parliament) on 11/01/2018. This date cannot however be treated as the date from which the period of publication can be calculated, as it did not finish the legislative process required for enactment, promulgation and entering into force of the budget. In accordance with Polish Constitutional provisions, the EB adopted by the Sejm (on 11/01/2018) was subsequently subject to a review in the Senate (upper chamber of the Parliament). As the Senate did not adopt any amendments (19/01/2018), the budget was submitted to (23/01/2019) and signed by the President (29/01/2018), and subsequently published in Journal of Laws (01/02/2019). The publication on the MoF website took place on 02/02/2019.

Researcher Response

The response "b" stays correct, and as a date of publication of EB one should assume 02/02/2018, the date of publication by MoF/government.

IBP Comment

The peer reviewer's comment is well-received; the MoF archival website lists a publication date of 2 February 2018, while the sejm.gov.pl page for the EB lists an "announcement date" (Data ogłoszenia) of 1 February 2018.

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

2/2/2018

Source:

Archival MoF website:

<https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2018/ustawa>

Comment:

-

Peer Reviewer

Opinion: Disagree

Suggested Answer: 01/02/2018

Comments: Date of publication is stated on the Parliament website: <http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180000291> and in the published document: <http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20180000291/O/D20180291.pdf>

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: The EB was adopted by the Sejm (lower chamber of the Parliament) on 11/01/2018. This date cannot however be treated as the date from which the period of publication can be calculated, as it did not finish the legislative process required for enactment, promulgation and entering into force of the budget. In accordance with Polish Constitutional provisions, the EB adopted by the Sejm (on 11/01/2018) was subsequently subject to a review in the Senate (upper chamber of the Parliament). As the Senate did not adopt any amendments (19/01/2018), the budget was submitted to (23/01/2019) and signed by the President (29/01/2018), and subsequently published in Journal of Laws (01/02/2019). The publication on the MoF website took place on 02/02/2019.

Researcher Response

The date 2/2/2018 is definitely correct. First, we consider publication date of government/MoF, not Parliament. Second, the date of printed document should not be considered as a publication date.

IBP Comment

The peer reviewer's comment is well-received; the MoF archival website lists a publication date of 2 February 2018, while the sejm.gov.pl page for the EB lists an "announcement date" (Data ogłoszenia) of 1 February 2018.

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Information is on MoF archival website.

Source:

<https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2018/ustawa>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Date of publication is stated on the Parliament website: <http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180000291> and in the published document: <http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20180000291/O/D20180291.pdf>

Comments: Before publication on the MoF website on 02/02/2018, the EB was published on Parliament website on 01/02/2018.

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: Source pertains to publication on MoF's website. However EB was publicly available on 01/02/2018 in the electronic Journal of Laws. Source: <http://dziennikustaw.gov.pl/DU/2018/291/1>

Researcher Response

Since MoF website should be treated as a primary source of fiscal information and parliament's website as an additional one, the date 02/02/2018 stays correct.

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.gov.pl/documents/1079560/1080340/20180202\\_Ustawa\\_budzetowa\\_na\\_rok\\_2018.zip/4eaeae4e-b088-58d9-9d1d-5aeb75a433e5](https://www.gov.pl/documents/1079560/1080340/20180202_Ustawa_budzetowa_na_rok_2018.zip/4eaeae4e-b088-58d9-9d1d-5aeb75a433e5)

Source:

MoF website.

Unified file is available also on Sejm (parliament) website:

[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: Corrected link to document on the Parliament website:

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20180000291/O/D20180291.pdf> Shorter link to EB on MoF website:

[https://www.gov.pl/documents/1079560/1080340/20180202\\_Ustawa\\_budzetowa\\_na\\_rok\\_2018.zip](https://www.gov.pl/documents/1079560/1080340/20180202_Ustawa_budzetowa_na_rok_2018.zip)

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: EB was also published electronically in the Journal of Laws on 01/02/2018 (source:

<http://dziennikustaw.gov.pl/DU/2018/291/1>). Tabular annexes are also available on a dedicated open data portal of the government in machine readable format.

IBP Comment

The additional links suggested by the external reviewers are well-received.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*



Answer:  
c. No

Source:  
[https://www.gov.pl/documents/1079560/1080340/20180202\\_Ustawa\\_budzetowa\\_na\\_rok\\_2018.zip/4eaeae4e-b088-58d9-9d1d-5aeb75a433e5](https://www.gov.pl/documents/1079560/1080340/20180202_Ustawa_budzetowa_na_rok_2018.zip/4eaeae4e-b088-58d9-9d1d-5aeb75a433e5)  
[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

Comment:  
EB files are published only in PDF format.

Peer Reviewer  
Opinion: Agree  
Comments: PDF format only.

Government Reviewer  
Opinion: Agree  
Comments:

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
e. Not applicable (the document is publicly available)

Source:  
MoF website:  
<https://www.gov.pl/web/finanse/ustawa-2018>

Parliament website/the course of the legislative process:  
<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?id=DA19F25A222B4364C12581AA0061655C>

Comment:  
EB is made publicly available in Poland.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Ustawa budżetowa na rok 2018 [State budget for the year 2018]

Source:

MoF website:

<https://www.gov.pl/web/finanse/ustawa-2018>

Parliament website:

[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

MoF website:  
<https://www.gov.pl/web/finanse/ustawy-budzetowe>

Comment:  
"Citizens version" of the EB is not being produced in Poland. The information has been confirmed by ministry's staff during direct telephone conversation.

Peer Reviewer  
Opinion: Agree  
Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:  
FY 2018

Source:  
MoF website:  
<https://www.gov.pl/web/finanse/ustawa-2018>

Comment:  
CB is not being produced in Poland.

Peer Reviewer  
Opinion: Agree  
Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:

d. Not produced at all

Source:

-

Comment:

CB is not being produced in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

n/a

Source:

n/a

Comment:

CB is not being produced in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer

Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

Source:

n/a

Comment:

CB is not being produced in Poland.

Peer Reviewer  
Opinion: Agree  
Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
n/a

Comment:  
CB is not being produced in Poland.

Peer Reviewer  
Opinion: Agree  
Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

Source:  
n/a

Comment:  
CB is not being produced in Poland.

Peer Reviewer  
Opinion: Agree  
Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

n/a

Source:

n/a

Comment:

CB is not being produced in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

n/a

Source:

n/a

Comment:

CB is not being produced in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

1. Approximate/preliminary reports on the execution of the state budget in 2018:

MoF website:

<https://www.gov.pl/web/finanse/szacunek-2018>

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset\\_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp\\_p\\_id%3D101\\_INSTANCE\\_i1EC%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_i1EC\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp_p_id%3D101_INSTANCE_i1EC%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_i1EC_)

2. Operational reports on the execution of state budget in 2018:

MoF website:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

MoF archival website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset\\_publisher/v5VE/content/6662397?redirect=https%3A%2F%2Fmf-](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset_publisher/v5VE/content/6662397?redirect=https%3A%2F%2Fmf-)

Comment:

There are two kinds of IYRs in Poland:

1. Approximate/preliminary reports on the execution of the state budget in 2018 (Szacunkowe dane o wykonaniu budżetu państwa w 2018 r.), released monthly usually up to four weeks after reported period;
2. Operational reports on the execution of state budget in 2018 (Sprawozdanie operatywne z wykonania budżetu państwa w 2018 r.), released monthly usually within 40 days after reported period.

Peer Reviewer

Opinion: Agree

Comments: Shorter links to archive MoF website: [https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset\\_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r) [https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset\\_publisher/v5VE/content/6662397](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset_publisher/v5VE/content/6662397)

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: It should be noted that approximate/preliminary reports contain limited, aggregate data on specific revenues and expenditures. Taking into account the level of detail of IYR, which – in accordance with Guide to Transparency in Government Budget Reports – should comprise i.a. a more detail breakdown of expenditures – operational reports on the execution of the state budget are much more informative.

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option “d” applies. Option “d” should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options “a” or “b,” depending on the date of publication identified for the IYRs.*

Answer:

a. At least every month, and within one month of the period covered

Source:

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset\\_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp\\_p\\_id%3D101\\_INSTANCE\\_i1EC%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_i1EC\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp_p_id%3D101_INSTANCE_i1EC%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_i1EC_)

Comment:

Approximate/preliminary reports on the execution of the state budget are released monthly usually up to four weeks after reported period. In 2018 the reports were published in following dates:

28.02.2018; 30.03.2018; 23.04.2018; 25.05.2018; 27.07.2018; 29.08.2018; 28.09.2018; 1.10.2018, 31.10.2018; 27.11.2018

Peer Reviewer

Opinion: Agree

Comments: missing dates of preliminary reports: 28/06/2018, 20/12/2018 Operational reports are produced every month, but after one month from the period covered.

Government Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

Approximate/preliminary reports on the execution of the state budget were published in following dates:

28 February 2018; 30 March 2018; 23 April 2018; 25 May 2018; 27 July 2018; 29 August 2018; 28 September 2018; 1 October 2018, 31 October 2018; 27 November 2018

Source:

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset\\_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp\\_p\\_id%3D101\\_INSTANCE\\_i1EC%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_i1EC\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp_p_id%3D101_INSTANCE_i1EC%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_i1EC_)

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: Dates of publication of preliminary reports on the execution of the state budget are correct. Report for May was published at 28 June 2018 and for November at 20 December 2018. Operational reports were published at: 09 March 2018, 03 April 2018, 07 May 2018, 06 June 2018, 03 July 2018, 1 August 2018, 5 September 2018, 5 October 2018, 6 November 2018, 3 December 2018.

Government Reviewer

Opinion: Agree

Comments: For information: two dates were missing (28 June 2018; 20 December 2018)

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:



There is a special note on MoF website concerning dates of published documents called "Rejestr zmian" (Register of changes).

Source:

Archival MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset\\_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp\\_p\\_id%3D101\\_INSTANCE\\_i1EC%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_i1EC\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp_p_id%3D101_INSTANCE_i1EC%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_i1EC_)

Comment:

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Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance provides information regarding dates of publication or modification (if applicable) of information on their website. Relevant information may be found in the register of changes on the archive MoF website. Preliminary reports: [https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset\\_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2018-r) Operational reports: [https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset\\_publisher/v5VE/content/6662397](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset_publisher/v5VE/content/6662397)

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.mf.gov.pl/documents/764034/6311237/20181220\\_Szacunek\\_LXI+2018.pdf](https://www.mf.gov.pl/documents/764034/6311237/20181220_Szacunek_LXI+2018.pdf)

Source:

January:

[https://www.gov.pl/documents/1079560/1080340/20180228\\_szacu\\_l\\_2018.pdf/98b200fe-9eec-fdbe-32cc-93936812b0b1](https://www.gov.pl/documents/1079560/1080340/20180228_szacu_l_2018.pdf/98b200fe-9eec-fdbe-32cc-93936812b0b1)

February: [https://www.gov.pl/documents/1079560/1080340/20180330\\_Dane\\_o\\_wykonaniu\\_II\\_2018.pdf/f823108c-a779-4ba2-ca7a-37b36f1f4405](https://www.gov.pl/documents/1079560/1080340/20180330_Dane_o_wykonaniu_II_2018.pdf/f823108c-a779-4ba2-ca7a-37b36f1f4405)

March: [https://www.gov.pl/documents/1079560/1080340/20180423\\_szacunek\\_03\\_2018.pdf/9d668156-6d45-878c-1a1c-1bd23236f8c7](https://www.gov.pl/documents/1079560/1080340/20180423_szacunek_03_2018.pdf/9d668156-6d45-878c-1a1c-1bd23236f8c7)

April:

[https://www.gov.pl/documents/1079560/1080340/20180525\\_Szacunek\\_IV\\_2018.pdf/61d7df6c-7ffb-1588-b455-13727899f88f](https://www.gov.pl/documents/1079560/1080340/20180525_Szacunek_IV_2018.pdf/61d7df6c-7ffb-1588-b455-13727899f88f)

May:

[https://www.gov.pl/documents/1079560/1080340/20180628\\_SzacBP\\_I-V\\_2018.pdf/2aa56ad5-1b85-c452-bb9c-c6547689c084](https://www.gov.pl/documents/1079560/1080340/20180628_SzacBP_I-V_2018.pdf/2aa56ad5-1b85-c452-bb9c-c6547689c084)

June:

[https://www.gov.pl/documents/1079560/1080340/20180727\\_Informacja\\_do\\_szacunku\\_I-VI\\_2018.pdf/0015c724-491b-cd1f-d634-b01d480aa21c](https://www.gov.pl/documents/1079560/1080340/20180727_Informacja_do_szacunku_I-VI_2018.pdf/0015c724-491b-cd1f-d634-b01d480aa21c)

July:

[https://www.gov.pl/documents/1079560/1080340/20180829\\_Informacja\\_do\\_szacunku\\_I-VII\\_2018.pdf/b54c57b0-3209-1156-4a9e-2ee4c8438923](https://www.gov.pl/documents/1079560/1080340/20180829_Informacja_do_szacunku_I-VII_2018.pdf/b54c57b0-3209-1156-4a9e-2ee4c8438923)

August: [https://www.gov.pl/documents/1079560/1080340/20180928\\_Szacunek\\_DANE\\_I-VIII\\_2018.pdf/4245fd3b-f531-dc2e-c62c-370a1a1d5577](https://www.gov.pl/documents/1079560/1080340/20180928_Szacunek_DANE_I-VIII_2018.pdf/4245fd3b-f531-dc2e-c62c-370a1a1d5577)

September:

[https://www.gov.pl/documents/1079560/1080340/20181031\\_dane\\_l\\_IX\\_2018.pdf/47ab9d65-d6ad-ff77-8c2e-b50be7e08978](https://www.gov.pl/documents/1079560/1080340/20181031_dane_l_IX_2018.pdf/47ab9d65-d6ad-ff77-8c2e-b50be7e08978)

October: [https://www.gov.pl/documents/1079560/1080340/20181127\\_szacunkowe\\_l\\_X\\_2018.pdf/7cf752cd-e6a7-45b1-7613-942dc400cd99](https://www.gov.pl/documents/1079560/1080340/20181127_szacunkowe_l_X_2018.pdf/7cf752cd-e6a7-45b1-7613-942dc400cd99)

November: [https://www.gov.pl/documents/1079560/1080340/20181220\\_Szacunek\\_LXI\\_2018.pdf/2e12ea58-5b46-aeed-f1f1-7e2b1e2fad0c](https://www.gov.pl/documents/1079560/1080340/20181220_Szacunek_LXI_2018.pdf/2e12ea58-5b46-aeed-f1f1-7e2b1e2fad0c)

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: Lists of all monthly reports for 2018: Preliminary: <https://www.gov.pl/web/finanse/szacunek-2018> Operational: <https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Approximate/preliminary reports on the execution of the state budget are published only in PDF format <https://www.gov.pl/web/finanse/szacunek-2018>

Operational reports on the execution of state budget:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Comment:

Approximate/preliminary reports on the execution of the state are published only in PDF format. Operational reports on the execution of state budget are published both in PDF format and in Excel (see citation).

Peer Reviewer

Opinion: Agree

Comments: Preliminary reports (available up to 1 month after the month end) are available only in PDF format. Operational reports (usually available up to 40 days after the month end) are available also in the .xlsx format: [https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset\\_publisher/v5VE/content/6662397](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset_publisher/v5VE/content/6662397)

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: Researcher's response is true, although it does not precisely reflect the reality. It is true that approximate/preliminary reports are published in pdf formats only. However, operational reports, which are much more detailed and informative, comprising for instance detailed breakdowns of budgetary revenues (by types) and expenditures (organisational, functional and economic breakdowns), are machine readable. The most adequate answer would be that the majority (more than 90% of data is published in machine readable format).

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in*

soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

-

Comment:

See comments to Q. 50-53

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

#1 Szacunkowe dane o wykonaniu budżetu państwa w 2018 r. [Approximate/preliminary reports on the execution of the state budget in 2018].

#2 Sprawozdania operatywne z wykonania budżetu państwa w 2018 r. [Operational reports on the execution of state budget in 2018].

Source:

#1 <https://www.gov.pl/web/finanse/szacunek-2018>

#2 <https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

MoF website.

Comment:

"Citizens version" of the IYRs are not being produced in Poland. The information has been officially confirmed by ministry's staff during direct telephone conversation.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018

Source:

MoF website.

Comment:

MYR is produced but not published in Poland. It accessible only by request - the information confirmed by MoF representative during direct telephone conversation.

Peer Reviewer

Opinion: Agree

Comments: FY 2018. The Ministry of Finance is obliged to prepare the MYR and present it to the Parliament and the Supreme Audit Institution no later than on 10 September.

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Law on Public Finances:

<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>

Comment:

MYR is not released to the public. According to art. 183 of the Public Finance Act the Minister of Finance presents it to the appropriate Parliamentary committee responsible for budget matters and to the Supreme Audit Office by 10 September each year.

Peer Reviewer

Opinion: Agree

Comments: According to current IBS rules, "not available on the Internet" = "not available to the public". Therefore answer D. MYR is available by e-mail on request.

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

See comments to previous questions.

Comment:

MYR is not published in Poland.

Peer Reviewer  
Opinion: Agree  
Comments: MYR is not published on the Internet in Poland.

Government Reviewer  
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
n/a

Comment:  
n/a

Peer Reviewer  
Opinion: Agree  
Comments: MYR is not published on the Internet in Poland.

Government Reviewer  
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:  
n/a

Comment:  
n/a

Peer Reviewer  
Opinion: Agree  
Comments: MYR is not published on the Internet in Poland.

Government Reviewer  
Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

-

Comment:

MYR is not published.

Peer Reviewer

Opinion: Agree

Comments: MYR is not published on the Internet in Poland. It may be received by e-mail on request and does not contain data in machine readable format (PDF only).

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

b. Produced but made available only in hard copy or soft copy (not available online)

Source:

Law on Public Finances:

<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>

Comment:

MYR is produced mainly for internal purposes as well as presented to appropriate legislature committee and SAI. It is not available online but one may receive on request a soft copy of it from MoF.

Peer Reviewer

Opinion: Agree

Comments: MYR is produced in less than three months after the midpoint, but not published on the Internet. It is available by e-mail on request send to the Ministry of Finance.

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Informacja o przebiegu wykonania budżetu państwa za I półrocze 2018 (Information on the state budget execution in the first half of 2018)

Source:

<http://orka2.sejm.gov.pl/INT8.nsf/klucz/ATTB59HR5/%24FILE/i25890-o1.pdf>

Comment:

MYR is not published. There is no further information on it both on MoF and parliament websites. The only hint concerning it one can find in an official MoF response to PM interpellation (see citation).

Peer Reviewer

Opinion: Agree

Comments: MYR may be obtained by e-mail from the Ministry of Finance.

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No



Source:  
MoF website.

Comment:  
"Citizens version" of the MYR is not being produced in Poland - the information confirmed by MoF representative during direct telephone conversation.

Peer Reviewer  
Opinion: Agree  
Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2017

Source:  
MoF website:  
[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset\\_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-roczne%3Fp\\_p\\_id%3D101\\_INSTANCE\\_R79o%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_R79o\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-roczne%3Fp_p_id%3D101_INSTANCE_R79o%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_R79o_)

Comment:  
YER is also published in a unitary form at Parliament website:  
<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2559>

Peer Reviewer  
Opinion: Agree  
Comments: Shorter link to MoF archived website: [https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset\\_publisher/R79o/content/6403938](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset_publisher/R79o/content/6403938)

Government Reviewer  
Opinion: Agree

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:  
a. Six months or less after the end of the budget year

Source:

MoF archival website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-rocne/-/asset\\_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-rocne%3Fp\\_p\\_id%3D101\\_INSTANCE\\_R79o%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_R79o\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-rocne/-/asset_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-rocne%3Fp_p_id%3D101_INSTANCE_R79o%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_R79o_)

Comment:

The YER 2017 was published on MoF website on 1 June 2018.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

1/6/2018

Source:

MoF archival website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-rocne/-/asset\\_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-rocne%3Fp\\_p\\_id%3D101\\_INSTANCE\\_R79o%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_R79o\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-rocne/-/asset_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-rocne%3Fp_p_id%3D101_INSTANCE_R79o%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_R79o_)

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: 01/06/2018

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The publication date is indicated on MoF website.

Source:

MoF archival website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset\\_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Finanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-roczne%3Fp\\_p\\_id%3D101\\_INSTANCE\\_R79o%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_R79o\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Finanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-roczne%3Fp_p_id%3D101_INSTANCE_R79o%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_R79o_)

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance provides information regarding dates of publication or modification (if applicable) of information on their website.

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://mf-arch2.mf.gov.pl/documents/764034/6401579/20170601\\_Sprawozdanie+z+wykonania+budzetu+za+2017+r.zip](https://mf-arch2.mf.gov.pl/documents/764034/6401579/20170601_Sprawozdanie+z+wykonania+budzetu+za+2017+r.zip)

Source:

MoF website.

Alternative source - Parliament website: <http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2559>

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

MoF archival website:

[https://mf-arch2.mf.gov.pl/documents/764034/6401579/20170601\\_Sprawozdanie+z+wykonania+budzetu+za+2017+r.zip](https://mf-arch2.mf.gov.pl/documents/764034/6401579/20170601_Sprawozdanie+z+wykonania+budzetu+za+2017+r.zip)

Comment:

YER is published both in Excell and PDF format.

Peer Reviewer

Opinion: Agree

Comments: Machine-readable (Excell) files available on archived MoF website. The Parliament publishes only PDF files.

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

MoF website:

[https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset\\_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-roczne%3Fp\\_id%3D101\\_INSTANCE\\_R79o%26p\\_p\\_lifecycle%3D0%26p\\_p\\_state%3Dnormal%26p\\_p\\_mode%3Dview%26p\\_p\\_col\\_id%3Dcolumn-2%26p\\_p\\_col\\_count%3D1#p\\_p\\_id\\_101\\_INSTANCE\\_R79o\\_](https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset_publisher/R79o/content/6403938?redirect=https%3A%2F%2Fmf-arch2.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-roczne%3Fp_id%3D101_INSTANCE_R79o%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_R79o_)

Parliament website:

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2559>

Comment:

YER is publicly available online on MoF and Parliament website.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Sprawozdanie z wykonania budżetu państwa za okres od 1 stycznia do 31 grudnia 2017 r. [Report on execution of state budget for the period 1 January to 31 December 2017]

Source:

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2559>

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: Report on execution of state budget for the period from 1 January to 31 December 2017

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

n/a

Comment:

There is no "citizens version" of the YER in Poland - the information has been confirmed by MoF representative during direct telephone conversation.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budgets in Poland.

Government Reviewer  
Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2017

Source:  
<https://www.nik.gov.pl/plik/id,17136.pdf>

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

Comment:  
AR for FY 2017 was produced by SAI on 5 June 2018 and then on 8 June 2018 sent to Parliament and also published both on SAI and Parliament websites.

Peer Reviewer  
Opinion: Agree  
Comments: The document for FY 2017 was published on 06/08/2018 on Parliament website.

Government Reviewer  
Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:  
a. Six months or less after the end of the budget year

Source:  
<https://www.nik.gov.pl/plik/id,17136.pdf>

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

Comment:  
AR was made available to the public on 8 June 2018.

Peer Reviewer  
Opinion: Agree  
Comments: The document for FY2017 was published on 06/08/2018 on Parliament website.

Government Reviewer  
Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
8/6/2018

Source:  
<https://www.nik.gov.pl/plik/id,17136.pdf>

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

Comment:  
-

Peer Reviewer  
Opinion: Agree  
Comments: The document for FY2017 was published on 06/08/2018 on Parliament website.

Government Reviewer  
Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The date is published on Parliament website.

Source:  
<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

Comment:  
See also: <https://businessinsider.com.pl/finanse/makroekonomia/nik-o-deficycie-sektora-finansow-publicznych-w-2017-roku/y1dss24>

Peer Reviewer  
Opinion: Agree  
Comments: The AR was received by Parliament on 08/06/2018 and published on Parliament website. The date of publication is stated on the Parliament website. The link in Researcher's comment leads to press article commenting the AR, also from 08/06/2018.

Government Reviewer  
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/7560391B68839521C12582A600478783/%24File/2620.pdf>

Source:

Parliament website:

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

SAI website:

<https://www.nik.gov.pl/plik/id,17136.pdf>

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

<https://www.nik.gov.pl/plik/id,17136.pdf>

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

Comment:

The AR is published in PDF format only.

Peer Reviewer

Opinion: Agree

Comments: PDF format only

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*



Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://www.nik.gov.pl/plik/id,17136.pdf>

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

Comment:

AR is publicly available in Poland.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Analiza wykonania budżetu państwa i założeń polityki pieniężnej w 2017 r. [Analysis of the execution of the state budget and monetary policy guidelines in the year 2017]

Source:

<https://www.nik.gov.pl/plik/id,17136.pdf>

<http://www.sejm.gov.pl/sejm8.nsf/druk.xsp?nr=2620>

Comment:

-

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

SAI website.

Comment:

There is no "citizens version" of the AR in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing citizen versions of budget documents in Poland.

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

Answer:

a. Yes

Source:  
<https://www.gov.pl/web/finanse/dlug-publiczny>

Comment:  
There are no more websites or web portals for disseminating government fiscal information in Poland.  
Starting from 22 February 2019 a new portal of Finance Ministry's has been created and website concerning information on public debt, which formerly was functioning independently, has been consolidated with it.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: Comprehensive information regarding government fiscal data are available on Ministry of Finance webpage. The information include all budgetary documents (PBS, EBP, EB), implementation reports (IYR, YER) and more. At the moment of review, the 2018 version of webpage is available as archive: <https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe> MoF were also providing information regarding public debt on separate webpage <http://www.finanse.mf.gov.pl/pl/dlug-publiczny>, now terminated. Public debt information are currently available on the new MoF webpage: <https://www.gov.pl/web/finanse/dlug-publiczny>  
<https://www.gov.pl/web/finanse/publikacje> Documents regarding government fiscal policy may be also found on Parliament website (as EBP, EB, implementation reports - see relevant OBS sections for specific links) and on SAI webpage (AR): <https://www.nik.gov.pl/kontrola/analiza-budzetu-panstwa/>

Government Reviewer

Opinion: Agree

Comments: For information: It is true that there are no websites, other than MoF's one, dedicated solely to fiscal and budgetary issues. However, such data as for instance: multi-year state financial plan, tabular annexes on enacted budget, in-year operational budget reports, tabular annexes to annual budget statement, public debt reports, as well as sectoral fiscal data prepared for the purpose of EU macrofiscal surveillance are published on a government open data portal in machine readable format ([www.dane.gov.pl](http://www.dane.gov.pl); direct link to different public finance datasets: [https://dane.gov.pl/dataset?page=6&per\\_page=5&q=&sort=verified&category=3](https://dane.gov.pl/dataset?page=6&per_page=5&q=&sort=verified&category=3) ). Datasets are prepared in consistent formats for multiple years, including selected periods predating creation of the portal.

Researcher Response

I agree with the comments of reviewers – really some fiscal information is disseminated in more or less extensive forms on government open data portal and websites of some public institutions. As far as MoF archive website is concerned, I think it should not be regarded as a equivalent of MoF website or independent portal, since as a definition it is only an old version of MoF website with data from the past.

IBP Comment

In light of the researcher's Response to Review, the response has been changed from "b" to "a".

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

<https://www.gov.pl/web/finanse>

Comment:

There are no more websites or web portals for disseminating government fiscal information in Poland.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: (Archived) MoF website contains all the relevant information.

Government Reviewer

Opinion: Agree

Comments: For information: It is true that there are no websites, other than MoF's one, dedicated solely to fiscal and budgetary issues. However, such data as for instance: multi-year state financial plan, tabular annexes on enacted budget, in-year operational budget reports, tabular annexes to

annual budget statement, public debt reports, as well as sectoral fiscal data prepared for the purpose of EU macrofiscal surveillance are published on a government open data portal in machine readable format ([www.dane.gov.pl](http://www.dane.gov.pl); direct link to different public finance datasets: [https://dane.gov.pl/dataset?page=6&per\\_page=5&q=&sort=verified&category=3](https://dane.gov.pl/dataset?page=6&per_page=5&q=&sort=verified&category=3) ). Datasets are prepared in consistent formats for multiple years, including selected periods predating creation of the portal.

**Researcher Response**

When one regards archive website of MoF as a full-fledged source of data and information, than response "a" is correct.

**IBP Comment**

In light of the researcher's Response to Review, the response has been changed from "d" to "a".

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

<http://www.finanse.mf.gov.pl/pl/dlug-publiczny/informacje-podstawowe>

**Comment:**

See comment to previous question.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: (Archived) MoF website contains all the relevant information. Information regarding budget documents, budget implementation data and more for several years back are available at: <https://mf-arch2.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe>

**Government Reviewer**

Opinion: Agree

Comments: For information: It is true that there are no websites, other than MoF's one, dedicated solely to fiscal and budgetary issues. However, such data as for instance: multi-year state financial plan, tabular annexes on enacted budget, in-year operational budget reports, tabular annexes to annual budget statement, public debt reports, as well as sectoral fiscal data prepared for the purpose of EU macrofiscal surveillance are published on a government open data portal in machine readable format ([www.dane.gov.pl](http://www.dane.gov.pl); direct link to different public finance datasets: [https://dane.gov.pl/dataset?page=6&per\\_page=5&q=&sort=verified&category=3](https://dane.gov.pl/dataset?page=6&per_page=5&q=&sort=verified&category=3) ). Datasets are prepared in consistent formats for multiple years, including selected periods predating creation of the portal.

**Researcher Response**

I agree with comments of reviewers. Response "a" is correct when one considers archive website of MoF as a full-fledged source of data and information.

**IBP Comment**

In light of the Researcher's Response to Review, the response has been changed from "d" to "a".

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

**Answer:**

b. No

**Source:**

<http://www.finanse.mf.gov.pl/pl/dlug-publiczny/informacje-podstawowe>

**Comment:**

See comment to questions GQ-1a-c.

Peer Reviewer

Opinion: Agree

Comments: Information are available on MoF website but rather in form of text and tables.

Government Reviewer

Opinion: Agree

Comments: For information: It is true that there are no websites, other than MoF's one, dedicated solely to fiscal and budgetary issues. However, such data as for instance: multi-year state financial plan, tabular annexes on enacted budget, in-year operational budget reports, tabular annexes to annual budget statement, public debt reports, as well as sectoral fiscal data prepared for the purpose of EU macrofiscal surveillance are published on a government open data portal in machine readable format ([www.dane.gov.pl](http://www.dane.gov.pl); direct link to different public finance datasets: [https://dane.gov.pl/dataset?page=6&per\\_page=5&q=&sort=verified&category=3](https://dane.gov.pl/dataset?page=6&per_page=5&q=&sort=verified&category=3) ). Datasets are prepared in consistent formats for multiple years, including selected periods predating creation of the portal.

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

Constitution Republic of Poland:

<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>

Law on Public Finances:

<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>

Law on Supreme Chamber of Control:

<http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3>

Comment:

The main acts/laws concerning public finances management and/or auditing are as follows: Constitution Republic of Poland, Law on Public Finances, Law on Supreme Chamber of Control.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: In case of local government finances additionally: Law on Regional Accounting Chambers.

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here:*

Answer:

a. Yes

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

Act on lobbying in the law-making process

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20051691414>  
<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20051691414/T/D20051414L.pdf>

The Act on Access to Public Information.

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=wdu20011121198>  
<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20011121198/U/D20011198Lj.pdf>

Comment:

The main laws regulating questions concerning access to public information, government transparency and citizens participation are as follows: Law on the Council for Social Dialogue and other institutions of social dialogue, The Act on lobbying in the law-making process and The Act on Access to Public Information.

Peer Reviewer

Opinion: Agree

Comments: Rules and procedures regulating preparation, implementation and monitoring of the State Budget are precisely regulated in Polish law system. Access to information and government transparency are provided on the basis of the Act on Access to Public Information. Citizens participation in the preparation of State Budget is possible according to the Law on the Council for Social Dialogue and other institutions of social dialogue. The Council consists of representatives of government, employers and employees.

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

*GUIDELINES:*

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

EBP 2019 (parliament website):  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Comment:

EBP present expenditures for the budget year that are classified by administrative unit for all administrative units - see pp. 14-147 of citation.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

**Comment:**

EBP does present expenditures for the budget year by functional classification - see table on p. 41 of citation (Annex no 2).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

**Source:**

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

%20ustawa%20i%20za%C5%82%C4%85czniki.pdf  
(p. 41)

Comment:

Functional classification of EBP in Poland is only partially compatible with international standards (ESA'95, NACE Rev.2.) however it is not compatible with COFOG, since it distinguishes 32 main functional categories.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Comment:

EBP 2019 does present expenditures for the budget year by economic classification. See general juxtaposition on p. 41 and details concerned administrative units (pp. 14-147).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.



Source:

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>  
(see pp. 41; 14-147)

Comment:

The economic classification of EBP 2019 is not fully compatible with GFS standards since it presents subsidies and grants included jointly and does not distinguish category of social benefits.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Comment:

EBP 2019 does present expenditures for individual programs - see pp. 42-147 of citation.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: It is not entirely clear what distinction, if any, the researcher adopted for functional and program classifications of the budget, as citations in both cases refer to the same section/chapter breakdowns (in annex 2 to the budget act). The budgetary classification envisages a breakdown for sections, further divided into chapters. Both sections and chapters shall be functional, as they can cut across all organisations and entities. We assume that the researcher understands budgetary classifications sections as functions, and budgetary classification chapters as programs. This would correspond with the definition of "program" provided in 2019 OBS Guide on Questionnaire/question 6. Additionally,

it is worth noting that in Poland there is additional functional (functions) and programmatic (tasks, subtasks) classification, used for presentational purposes in an annex to explanatory documentation attached to EBP (so-called performance-based EBP) – see:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>.

**IBP Comment**

The government reviewer's comment is very helpful, and acknowledged. Note that IBP defines programs as any level of detail below an administrative unit. In the section of the EBP cited by the researcher above, the column entitled "Część" refers to the administrative unit, while the column "Rozdział" refers to the program, fulfilling the IBP definition. Functional classification is noted in column "Dział" and provides additional information.

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

**Answer:**

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

**Source:**

Performance-based EPB 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

**Comment:**

Expenditure estimates by functional classification for a multi-year period presents performance-based version of EPB 2019 – it presents data for the period BY and BY+2 (see citation: pp. 8-142 for particular tasks and pp. 144-153 with tabular juxtaposition).

**Peer Reviewer**

Opinion: Agree

Comments: Functional classification is presented for BY, BY+1 and BY+2.

**Government Reviewer**

Opinion: Agree

Comments: FOR INFORMATION: This is true, although please note that the researcher adopted a different definition of functional classification than in question 2, as performance-based EBP, attached to explanatory notes to EBP, uses different functional classification than the one used in the core budget document.

**Researcher Response**

As for the functional classification, the one adopted in the performance-budget is defined differently than that in the traditional budget. In the first case, there are 22 cross-sectional functions of the state distinguished, which is closer to international standards, while the latter is based on the identification of 31 functions in relation to the departmental administration system. Generally the basic difference between a traditional budget and a performance-based one is that the former as a rule focuses its attention on individual expenses, and not on comprehensive tasks or programs. The latter one is a development of the traditional budget enabling the management of public funds in the aspect of better specifying expenditure and greater orientation towards the achievement of assumed goals. Hence the concept of performance-based budget is associated with setting priorities and selecting the most-needed publicly funded actions. In addition, it is geared to provoking better cooperation between entities performing public tasks and ensuring greater readability of budget information. The multi-year functional classification presented in the performance-based budget similarly to traditional budget does cover the same span of public revenues/expenditures, i.e. it amounts to more than 2/3 of the total budget (it does not cover expenditures co-financed from EU sources).

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the

Executive's Budget Proposal?

Answer:

Functional classification

Source:

Performance-based EPB 2019:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

Comment:

See comment to Q. 7.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: This is true, although please note that the researcher adopted a different definition of functional classification than in question 2, as performance-based EPB, attached to explanatory notes to EPB, uses different functional classification than the one used in the core budget document.

Researcher Response

The response stays correct since there are two kinds of functional expenditure classifications in Polish budget and both are equally valid, as do the traditional budget and its performance-based version. Since only expenditure classification included in performance-budget presents estimates for a multi-year period then it is included in the present citation/response.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

*GUIDELINES:*

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

Answer:

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

**Comment:**

Expenditure estimates for a multi-year periods by programs' classification concerns only two budgetary categories covering up to ¼ of total budget expenditures, these are respectively multi-year programs (pp. 296-306, Annex 10) and planned incomes and expenditures of the EU funds (pp. 577-579, Annex 15).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

Comments: FOR INFORMATION: This is true, although please note that the researcher adopted a different definition of "programs" than in question 6. In question 6 the researcher most probably refers to budget classification chapters, whereas here to multiannual programs (annex 10) or operational programs concerning EU funds (Annex 15). Neither of this "programs" are considered a dimension of a budgetary classification. The most adequate response, built on consistent definition of programs, would be that multi-year estimates for programs are presented only in the performance-based EBP (for all expenditures), attached to explanatory notes to EBP, while the EBP itself comprise some multi-year estimates for specific expenditures.

**Researcher Response**

While there are two versions of budgets in Poland (traditional and performance-based ones, with different perspectives and program definitions) one may choose between different "definitions" of budgetary terms. Following suggestion of government reviewer it would be rather justified to making reference to performance-based definition of programs here and appropriately assume that it presents multi-year estimates for programs accounting for at least two-thirds of expenditures. In such a case the response "b" should be opt for instead of "c." See Annex 2 to performance based-budget (pp. 144-153 of citation II). Citation II. <http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

**Comment:**

Individual sources of all tax revenue are presented in table on p. 13, Annex 1, of citation.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

**Answer:**

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**Source:**

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

**Comment:**

EBP 2019 presents all individual sources of non-tax revenue for the budget year, classified by administrative units (see pp. 14-40 of citation).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

b. No, multi-year estimates of revenue are not presented by category.

**Source:**

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

**Comment:**

Apart from planned revenues and expenses of the European funds budget (Annex 15) EBP does not present revenue estimates by category for a multi-year period.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

d. No, multi-year estimates for individual sources of revenue are not presented.

**Source:**

EBP 2019 (parliament website):

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019

[https://www.gov.pl/documents/1079560/1080340/20180928\\_Uzasadnienie\\_do\\_projektu\\_ustawy\\_budжетowej\\_na\\_rok\\_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a](https://www.gov.pl/documents/1079560/1080340/20180928_Uzasadnienie_do_projektu_ustawy_budжетowej_na_rok_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a)

**Comment:**

Neither EBP nor any supporting documentation do not present estimates for individual sources of revenue presented for a multi-year period.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and*

must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019

[https://www.gov.pl/documents/1079560/1080340/20180928\\_Uzasadnienie\\_do\\_projektu\\_ustawy\\_budжетowej\\_na\\_rok\\_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a](https://www.gov.pl/documents/1079560/1080340/20180928_Uzasadnienie_do_projektu_ustawy_budжетowej_na_rok_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a)

The strategy of managing the public sector debt in the years 2019-22:

[https://www.gov.pl/documents/1079560/1080340/Strategia\\_zarz%C4%85dzania\\_d%C5%82ugiem\\_sektora\\_finans%C3%B3w\\_publicznych\\_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a](https://www.gov.pl/documents/1079560/1080340/Strategia_zarz%C4%85dzania_d%C5%82ugiem_sektora_finans%C3%B3w_publicznych_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a)

Comment:

EBP presents all three estimates related to government borrowing and debt:

- A) net borrowing required during the budget year (EBP, pp. 161-162, Appendix 5.) with further elaboration in Explication to EBP (Chapter XI, pp. 191-196),
- B) the total debt outstanding at the end of the budget year: i) Explication to EBP (pp. 207-208), ii) The strategy of managing the public sector debt in the years 2019-22 (Introduction - table 1, p. 3, Chapter VIII. The size of debt and debt servicing costs - p. 29, Annex 4/table 7 - p. 49),
- C) interest payments on the debt for the budget year - Explication to EBP, pp. 61-65.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: Comment to Q13 and following Qs: Official title of the debt management strategy as translated into English is: The Public Finance Sector Debt Management Strategy in the years 2019-2022.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019

[https://www.gov.pl/documents/1079560/1080340/20180928\\_Uzasadnienie\\_do\\_projektu\\_ustawy\\_budжетowej\\_na\\_rok\\_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a](https://www.gov.pl/documents/1079560/1080340/20180928_Uzasadnienie_do_projektu_ustawy_budжетowej_na_rok_2019.zip/2cb473ea-945c-333e-c437-335652ff7b8a)

The strategy of managing the public sector debt in the years 2019-22:

[https://www.gov.pl/documents/1079560/1080340/Strategia\\_zarz%C4%85dzania\\_d%C5%82ugiem\\_sektora\\_finans%C3%B3w\\_publicznych\\_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a](https://www.gov.pl/documents/1079560/1080340/Strategia_zarz%C4%85dzania_d%C5%82ugiem_sektora_finans%C3%B3w_publicznych_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a)

Comment:

See detailed comment to Q. 13.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

The strategy of managing the public sector debt in the years 2019-22:

[https://www.gov.pl/documents/1079560/1080340/Strategia\\_zarz%C4%85dzania\\_d%C5%82ugiem\\_sektora\\_finans%C3%B3w\\_publicznych\\_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a](https://www.gov.pl/documents/1079560/1080340/Strategia_zarz%C4%85dzania_d%C5%82ugiem_sektora_finans%C3%B3w_publicznych_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a)

Comment:

Information related to the composition of the total debt to the relation of composition of total debt outstanding at the end of the budget year is presented in The strategy of managing the public sector debt in the years 2019-22. See following graphs and tables: i) maturity profile of the debt (Graph 18, p. 31), ii) structure of the debt/domestic vs. external (Table 9., p. 29).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: "The strategy of managing the public sector debt in the years 2019-22" contains information regarding 2 of 3 core elements. maturity profile of the debt is presented on Chart 18 on page 31, debt structure (domestic vs foreign) is presented in Table 9 on page 29. Direct information regarding the interest rate at the end of Budget Year is not provided. The strategy presents also many information exceeding the core elements, as: currency of the debt: chart 21, page 32 subjection of debt to GDP ratio to changes in economic indicators: charts 16-17, pages 30-31 or analysis of the risk associated with the debt: chapter VIII.4, page 34

Government Reviewer

Opinion: Agree



Comments: The debt management strategy includes projections of the domestic/foreign composition of the debt based on the place of issue, regardless of who holds the debt, as this is the breakdown that is possible to control by the issuer. It also includes additional information related to the composition of its debt: the currency of the debt: the share of foreign currencies debt in total debt (graph 21, p. 32) and descriptive (chapter III.3. Constraints on the level of risk) and numeric (ATM, ATR and duration, graphs 18-20) analysis of the risk associated with the debt.

IBP Comment

Regarding the peer reviewer's comment: according to the guidelines, because one of the core elements (interest rates on the debt) is missing, but information beyond the core elements is also included, answer "b" can be chosen.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

Source:

The strategy of managing the public sector debt in the years 2019-22:

[https://www.gov.pl/documents/1079560/1080340/Strategia\\_zarz%C4%85dzania\\_d%C5%82ugiem\\_sektora\\_finans%C3%B3w\\_publicznych\\_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a](https://www.gov.pl/documents/1079560/1080340/Strategia_zarz%C4%85dzania_d%C5%82ugiem_sektora_finans%C3%B3w_publicznych_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a)

Comment:

The Strategy of managing public debt contains information that goes beyond the core elements characterising of the composition of the total debt, but at the same time it does not present information concerning interest rates on the debt. See citation for the following elements: i) structure of the portfolio of domestic stocks held by major investor groups, ii) debt instruments in the assets of domestic banks, iii) the role of foreign investors in financing the budget borrowing needs, iv) geographical structure of debt holders, v) average maturity of the debt in particular years etc.

Peer Reviewer

Opinion: Agree

Comments: Some information regarding the interest rate are provided in the "Strategy of managing public debt", as ratio of debt servicing cost to average debt for years before the BY (Chart 4 on page 7) or changes of debt servicing cost resulting from change of interest rate (Chart 17 on page 31), however no direct information regarding the interest rate at the end of Budget Year is provided. The strategy presents also many information exceeding the core elements, as: currency of the debt: chart 21, page 32 subjection of debt to changes in economic indicators: charts 16-17, pages 30-31 or analysis of the risk associated with the debt: chapter VIII.4, page 34

Government Reviewer

Opinion: Agree

Comments: See comment to Q14.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

The strategy of managing the public sector debt in the years 2019-22:

[https://www.gov.pl/documents/1079560/1080340/Strategia\\_zarz%C4%85dzania\\_d%C5%82ugiem\\_sektora\\_finans%C3%B3w\\_publicznych\\_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a](https://www.gov.pl/documents/1079560/1080340/Strategia_zarz%C4%85dzania_d%C5%82ugiem_sektora_finans%C3%B3w_publicznych_2019-2022.pdf/93263810-347e-a620-25d2-0deb6f0a396a)

Comment:

EBP 2019 and supporting documentation do present information on the macroeconomic forecast upon which the budget projections are based. See for relevant data: i) nominal GDP level- – Explication to EBP 2019, Chapter 1, pp. 7-10; table 1 on p. 222; ii) inflation rate – Explication to EBP 2019 (p. 11; Table 1 on p. 222) see also Strategy of Managing Public Debt (table 8, p. 16); iii) real GDP growth – Explication to EBP 2019 (p. 8, p. 23, 26) see also Strategy of Managing Public Debt (Table 8, p. 16); iv) interest rates - Explication to EBP 2019 (table 1 on p. 222).

One can find also information on macroeconomic forecasts that goes beyond the mentioned core elements. For example for exchange rate, rate of employment and unemployment and GDP deflator see Explication to EBP 2019 (table 1 on p. 222); for composition of GDP growth - see Explication to EBP 2019 (data & discussion on pp. 7-10); for analysis of changes in short interest rates - see Explication to EBP 2019 (p. 15).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

See comment to Q. 15. The example information on macroeconomic forecasts that goes beyond the mentioned core elements include: i) exchange rate, ii) rate of employment and unemployment and iii) GDP deflator (see Explication to EBP 2019, table 1 on p. 222); iv) composition of GDP growth (see Explication to EBP 2019, data & discussion on pp. 7-10); v) analysis of changes in short interest rates (see Explication to EBP 2019, p. 15).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

**Answer:**

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

**Source:**

-

**Comment:**

Sensitivity analysis substantially is only comprised in document titled: The Multi-Year Financial Plan of the State, which does not constitute part of budgetary documentation in Poland.

**Peer Reviewer**

Opinion: Agree

Comments: The Strategy of managing the public debt contains analysis of the impact of different macroeconomic assumptions on the public debt. However, no similar analysis is presented for the whole expenditures or revenues.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Comments: The amended Public Finance Act (in 2018) introduced a definition of a macroeconomic scenario and an obligation to include in the justification attached to the draft Budget Act the information on: - the macroeconomic scenario and its comparison with the most recent forecasts of the European Commission and other independent institutions, - measures taken in the case of significant deviations affecting the macroeconomic projections in the four consecutive fiscal years preceding the development of the macroeconomic scenario, - a sensitivity analysis related to general government deficit and debt, public debt and the level of expenditure referred to in Article 112aa(1) of the Public Finance Act, with different assumptions concerning the economic growth and interest rates. The provisions of the amending Act entered into force on 31 July 2018 and were applied to the draft Budget Act for 2019.

**Researcher Response**

Response "a" is corrected since modification of EBP made last autumn.

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf> EBP explication presents information beyond the core elements to show the impact of different macroeconomic assumptions on the budget. See respectively: - comparison of CPI forecasts in 2019 - chart on p. 13; - shock on GDP growth  $y/y$  and reaction of the sector's result and debt central and local government

institutions to improve the economic situation - chart on p. 14; - short-term interest rate and the reaction of the sector's result and debt general government to change the short-term interest rate - chart on p. 15.

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "d" to "a".

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FD4A1DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Explanation to EBP 2019 provides some information on new policies that the government is expected to implement in the new BY, but is rather general and fragmented. In particular, it does not include exhaustive data, estimates or discussions on the possible impact of new programs / policies on public expenditure. The most detailed information in question concerns: securing funds in the state budget for continuation of government's priority actions and implementation of new tasks (Introduction, pp. 5-6); a total list of 24 programs, both new and continued, to be funded in 2019 (pp. 41-41).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FD4A1DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

EBP 2019 and supporting documentation generally do not provide detailed information on the impact of new policy proposals on budget revenues. In the section "Explanation to EBP 2019", there are only fragmentary guidelines on the issue, discussed at various places in the cited document. The most comprehensive list of planned activities are the ones aimed at rebuilding the tax revenue stream and sealing the tax system (p. 26). Nevertheless, it is not supported by any estimates nor narrative discussion.

Peer Reviewer

Opinion: Agree

Comments: Some information regarding the impact of new policies are presented, but without extensive narrative discussion or numerical analyses.

Government Reviewer

Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FD4A1DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Explication to EBP 2019 does present expenditures estimates for BY-1 by economic classification – see table on p. 43 of citation.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

**Source:**

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

**Comment:**

Expenditures for individual programs for the BY-1 are presented only in reference to programs co-financed by EU, which account for less than 2/3 of all budget expenditures (see Appendix 16, pp. 591-597).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

Comments: FOR INFORMATION: This is true, although – as explained in comment to question 8 – researcher adopted a different definition of programs than in question 6.

**Researcher Response**

The response "c" stays correct here, since EBP does present expenditures BY-1, but performance-based budget version assumes perspective concerning only BY and ahead.

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

**Answer:**

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Neither EBP 2019 nor its supporting documentation does present expenditure estimates for BY-1 updated from enacted levels in order to reflect actual ones.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: Expenditure estimates for BY-1 have not been updated from the original enacted levels, however mind you that in the justification to the Executive's Budget Proposal provides for a short summary of expected execution of aggregate expenditure, revenues and outcome for BY-1.

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Neither EBP 2019 nor its supporting documentation present expenditure estimates by any expenditure classification for BY-2 and prior years.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the

budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

See comment to Q. 22.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Comment:

Expenditures for individual programs for more than one year preceding the budget year are presented only in reference to programs co-financed by EU, which account for less than 2/3 of all budget expenditures (Appendix 16, pp. 591-597).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree



Comments: This is true, although – as explained in comment to question 6 – researcher adopted a different definition of programs.

Researcher Response

Response "c" stays correct. Please see comments to Q. 20 and 8.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

*GUIDELINES:*

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

There are no actual data for all expenditures presented in the EBP 2019 or supporting documentation.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Revenue by category for BY-1 presents Table 2, p. 224 of citation.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

**Source:**

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2019 presents individual sources of revenue accounting for all revenue categories for BY-1. See respectively: Table on p. 25 for tax revenue and Table on p. 35 for non-tax revenue, both followed by detailed discussion.

**Peer Reviewer**

Opinion: Agree

Comments: Correct page number for tax revenues by category: 28.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

After discussion with IBP representative/officer the response "b" has been chosen as a correct one since the category "Revenue of budgetary units and other non-taxable income" exceeds 3% of total revenue.

**IBP Comment**

The peer reviewer's suggested edit is well-received.

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

**Comment:**

All revenue estimates for BY-1 have been updated from the original enacted levels - see respectively: Table on p. 25 for tax revenue and Table on p. 35 for non-tax revenue.

**Peer Reviewer**

Opinion: Agree

Comments: (Table on p. 28 for tax revenue) EBP for 2019 presents different values regarding 2018 than 2018 EB. Enacted budget for 2018: <http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU2018000291/O/D20180291.pdf> Revenues: table on page 9.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's suggested page number update is well-received.

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Explication to EBP 2019 present revenue estimates by category for BY-2. See respectively: Table on p. 25 for tax revenue, Table on p. 35 for non-tax revenue, and total juxtaposition in Table 2 on p. 224.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

IBP Comment

Note that tax revenue can be found in the table on page 28, not page 25, of the document.

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Compare responses to Q. 28 and 27.

Peer Reviewer

Opinion: Agree  
Comments: Data for BY-2 are presented.

Government Reviewer  
Opinion: Agree

Researcher Response  
After discussion with IBP representative/officer the response "b" has been chosen as a correct one since the category "Revenue of budgetary units and other non-taxable income" exceeds 3% of total revenue.

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FD441DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

**Comment:**

See comment to Q. 27-29.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and

debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

The strategy of managing the public sector debt in the years 2019-22:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-strategia.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

The strategy of managing the public sector debt (2019-22) present information concerning both the core elements and one that goes beyond it, on government borrowing and debt. For core elements see respectively: i) the total debt outstanding at the end of BY-1 (table 9, p. 29); ii) the amount of net new borrowing required during BY-1 (table 2, p. 6-7, see also p. 192 of Explication to EBP 2019); iii) interest payments on the debt (table 9, p. 29); iv) interest rates on the debt instruments (graph 4, p. 7), v) maturity profile of the debt (graph 18, p. 31); iv) national composition/structure of the debt (graph 8, p. 17 and also table 9, p. 29).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

The strategy of managing the public sector debt in the years 2019-22:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-strategia.pdf>

Comment:

The most recent year presented for which the debt figures reflect actual outcomes is BY-2. Compare response to Q. 31.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

**Answer:**

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

**Source:**

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

**Comment:**

EBP 2019 and supporting documentation present information on extra-budgetary funds that goes beyond core elements. Financial data concerning extra-budgetary funds and other extra-budgetary arrangements are presented in EBP 2019 (Appendices no. 11- 14). Statement of purpose/policy rationale and detailed discussion is presented in Explication to EBP 2019 (Chapter VII, pp. 131-156; Chapter VIII, pp. 157-176).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

a. Yes, central government finances are presented on a consolidated basis.

**Source:**

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

**Comment:**

Central government finances on a consolidated basis for BY are commented in Explication to EBP 2019 - see Table 3; p. 225, column 5 - "Consolidation of the governmental subsector" (Konsolidacja podsektora rządowego).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

**GUIDELINES:**

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

**Answer:**

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

**Source:**

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC1258315005559555/%24File/2864-uzasadnienie.pdf>

Comment:

Estimates of all intergovernmental transfers for BY presents EBP 2019 (Appendix 2, p. 41. An extensive narrative discussion is presented in Explication to EPB 2019 (pp. 43-55).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,*

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC1258315005559555/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC1258315005559555/%24File/2864-uzasadnienie.pdf>

Comment:

Neither EBP 2019 nor supporting documentation present any alternative displays of expenditures to illustrate the financial impact of policies on



different groups of citizens.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

See comment to Q. 36.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Comment:

EBP presents estimates of transfers to public corporations for BY 2019 (Appendices 8 & 9), but no narrative discussion is included either in cited document or supporting ones.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDAA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

EBP 2019 and supporting documentation do not present any information on quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer  
Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- *A listing of the financial assets; and*
- *An estimate of their value.*

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

d. No, information related to financial assets is not presented.

Source:

-

Comment:

EBP 2019 and supporting documentation do not present any information on financial assets held by the government.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

Comments: However mind you that extra-budgetary entities present information on some excerpts of their financial and non-financial assets.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast*

Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

-

Comment:

EBP 2019 and supporting documentation do not present any information on nonfinancial assets held by the government.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

Comments: However mind you that extra-budgetary entities present information on some excerpts of their financial and non-financial assets.

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Comment:

Estimates of all expenditure arrears for BY presents EBP 2019 - see Appendix 2, p. 79 (2/39), poz. "Due liabilities of Treasury" (Zobowiązania wymagalne Skarbu Państwa), but no narrative discussion is followed.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Overdue liabilities of the Treasury (arrears) due to their small value do not represent a significant problem. The definition of arrears provided stipulates that arrears are commitments entered into by the government not paid when they are due. Such situation in the Polish system happens very rarely, as it is penalised on the basis of Act on Budgetary Discipline (e.g. art. 16). The special-purpose reserve (EBP for 2019, appendix 2, item 16, p. 2/39) referred to by the researcher, is not established for financing existing or estimated future arrears, which – in principle – should not happen. This reserve is created for financing liabilities due which may arise during budget year mainly from final court judgments and settlements concluded before the court in cases when the basis for payment or payment amount are disputable. Such payments are not yet arrears.

#### Researcher Response

After due consideration one should accept the government reviewer's line of reasoning and assume response "e" here. Even if government arrears happen the information concerning them is not reported in the EBP. It corresponds with a budgetary rule included in Law on public finances, which largely excludes the possibility of creation of expenditure arrears. The rule states the following: "The inclusion in the state budget of revenues from specific sources or expenses for specific purposes shall not constitute grounds for claims or obligations of the state towards third parties, or claims of these persons against the state" (Art. 51. 1).

#### IBP Comment

In light of the information provided by the government reviewer as well as their comment regarding the role of the special-purpose reserve in Appendix 2, the response is revised from "b" to "e."

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

#### GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

#### Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

#### Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Strategy of Managing Debt of Public Sector 2019-22:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-strategia.pdf>

**Comment:**

EBP 2019 and supporting documentation present information on contingent liabilities but it is quite general and excludes some core elements (e.g. statement of purpose or policy rationale for each contingent liability). EBP 2019 presents only general limits of contingent liabilities allowed for BY (article 6, p. 2 and p. 203); Explication to EBP presents estimated totals of contingent liabilities for assumed by the end of BY and BY-1, next followed by modest narrative discussion; The strategy of managing the public sector debt 2019-22 presents assumptions of a strategy for granting guarantees and sureties, as well as analysis and forecasts of totals of contingent liabilities and list of most important public financial units with public guarantees and sureties (pp. 35-36).

**Peer Reviewer**

Opinion: Agree

Comments: Liabilities resulting from state budget guarantees and sureties are described in Article 6 and 7. Explication to EBP contains some narrative discussion

**Government Reviewer**

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Strategy of Managing Debt of Public Sector 2019-22:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-strategia.pdf>

Explication to the draft of the state budget 2019:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

**Comment:**

EBP and supporting documents do present some projections as far as assessment of the government's future liabilities and the sustainability of its finances is concerned, but exclude some core elements and also cover too short periods. Particularly the Strategy of Managing Debt of Public Sector 2019-22 presents for the period BY-3 and B+3 respectively: data on public debt and its servicing costs (Table 1, p. 3); macroeconomic assumptions concerning debt management (Table 8, p. 16), forecasts of public debt and its servicing costs (Table 9, p. 29). Explication to EBP 2019 presents also prognosis of basic macroeconomic indicators for the years 2017 - 2022 (Table 1, p. 223) but it is not followed by any narrative discussion. There is no references to demographic assumptions in quoted documents.

**Peer Reviewer**

Opinion: Agree

Comments: Some projections are presented in the EBP but they are fragmentary and do not cover periods as long as 10 years.

**Government Reviewer**

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

**Answer:**

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

**Source:**

EBP:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

**Comment:**

EBP documentation does present estimates of donor assistance for BY from EU and EFTA sources, but a narrative discussion is not included - see EBP 2019:

- 1) Table on p. 148-149 (3/1-2), Appendix 3. (Revenue of the European funds budget in 2019);
- 2) Table 1 p. 577-579 (15/1-3), Appendix 15. (Planned income and expenditure of the budget of European funds and the state budget in 2019 - 2021 within the scope of the Financial Perspective 2014 - 2020, Common Agricultural Policy and programs implemented with Member States of EFTA).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

-

Comment:

EBP and supporting documentation do not present information related to tax expenditures for BY 2019.

Peer Reviewer

Opinion: Agree

Comments: Some narrative regarding tax exceptions is presented in the Explication to the draft of the state budget (page 31), but no detailed or numerical information are provided.

Government Reviewer

Opinion: Agree

Comments: However planned changes in taxes as such are presented in the budget act. The changes concerning taxes are described in detail in the Regulatory Impact Assessment (paper containing details of the proposed changes, published on government and parliamentary websites).

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.



Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

EBP 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864%20%20-%20ustawa%20i%20za%C5%82%C4%85czniki.pdf>

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

EPB 2019 presents the estimates of earmarked revenues for BY (Appendix no 13), which are followed by narrative discussion in the Explication to EBP 2019 (pp. 157-176).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: Mind you however that earmarked revenues concern de facto only extra-budgetary entities.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Performance-based draft of the state budget for 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

Comment:

Performance-based draft of the state budget for 2019 presents estimates, along with a narrative discussion, that show how the proposed budget is linked to all the government's policy goals for the BY. The quoted document distinguishes main functions of the state to which particular tasks with respective expenditures have been attributed.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**Source:**

Performance-based draft of the state budget for 2019:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

**Comment:**

Performance-based draft of the state budget for 2019 which show how the proposed budget is linked to the government's policy goals presents information for the period BY+2.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

Answer:

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

Comment:

Information is provided for all 22 functions.

Performance-based draft of the state budget for 2019 presents non-financial data on inputs to be acquired only for some specific defined programs or tasks within defined functions of the state.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

*GUIDELINES:*

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Performance-based draft of the state budget for 2019:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym>

Comment:

Performance-based draft of the state budget for 2019 provides non-financial data on results for each program within all defined functions of the state (pp. 7-142).

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

**Answer:**

b. Yes, performance targets are assigned to most nonfinancial data on results.

**Source:**

Performance-based draft of the state budget for 2019:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-planowanie%20w%20uk%C5%82adzie%20zadaniowym.pdf>

**Comment:**

Performance targets have been assigned to most of non-financial data on results in EBP 2019 - see juxtaposition in Table annex no 1, pp. 144-153 of citation.

Peer Reviewer  
Opinion: Agree  
Comments: Performance targets have not been assigned mostly to categories, for which they would not be relevant or purposeful (eg. as general category of administrative and technical support).

Government Reviewer  
Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Explication to the draft of the state budget 2019:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/9FDDA41DEEADFFDEC125831500555955/%24File/2864-uzasadnienie.pdf>

Comment:

Explication to EBP 2019 presents some estimates of policies/activities that are intended to benefit directly the country's most impoverished populations. It concerns either specific social programs of the state, such as: integration of the Roma community in Poland for the years 2014-2020, financial support for local self-governments in the field of feeding "Help food supply" for the years 2014-2020, multi-annual program "Senior +" for the elderly for the years 2015-2020 (pp. 116-118) or subsidies for local government units for carrying on tasks in the domain in question (pp. 49-55).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

**GUIDELINES:**

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

<https://www.gov.pl/web/finanse/nota-budzetowa-2019>

[https://www.gov.pl/documents/1079560/1080340/20180201\\_Rozporzadzenia\\_MF\\_nota\\_budzetowa.pdf/42b4f8b9-7b7b-073b-ecae-93e5be0f2896](https://www.gov.pl/documents/1079560/1080340/20180201_Rozporzadzenia_MF_nota_budzetowa.pdf/42b4f8b9-7b7b-073b-ecae-93e5be0f2896)

Comment:

MoF releases detailed timetable for formulating the EBP, called "Budgetary Note", which precisely coordinates the process of preparation budgetary documentation in Poland.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Assumptions to the draft of state budget 2019:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Comment:

Pre-Budget Statement presents extensive information related to the macroeconomic forecast as well as many additional elements going beyond the core elements, but it lacks prognosis as far as interest rates is concerned.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: Mind you, however, that the Pre-Budget Statement includes the most of the core elements (information about exchange rate labour market, etc.). However it does not contain the full macro-fiscal projection.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget*

itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Assumptions to the draft of state budget 2019:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Comment:

The PBS is quite general as far as discussion of expenditure policies and priorities is concerned and it does not include one of core elements, namely the estimate of total expenditures (see pp. 13-14).

Peer Reviewer

Opinion: Agree

Comments: Assumption of % increase of expenditures in BY is presented (page 15), but no estimated value is provided.

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

*GUIDELINES:*

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Assumptions to the draft of state budget 2019:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Comment:

The PBS defines basic determinants of the state budget income forecast, but it does not involve any narrative discussion as far as revenue policies and priorities is concerned as well it lacks the estimate of total budget revenue (pp. 12-13).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Assumptions to the draft of state budget 2019:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

Comment:

PBS does not present any of the three estimates related to government borrowing and debt.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?



**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

Assumptions to the draft of state budget 2019:

[https://www.gov.pl/documents/1079560/1080340/20180618\\_Zalozenia\\_projektu\\_budzetu\\_panstwa\\_na\\_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862](https://www.gov.pl/documents/1079560/1080340/20180618_Zalozenia_projektu_budzetu_panstwa_na_2019.pdf/57cad3bf-9871-0bcd-8e56-bcf49d463862)

**Comment:**

PBS does present no multi-year expenditure estimates that would go beyond the BY.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct.

**Government Reviewer**

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

EB 2018:

[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

**Comment:**

EB 2018 presents expenditure estimates by all three expenditure classifications, one may find them respectively: i) administrative units (pp. 40-142 of Appendix 2), ii) economic and functional (p. 39 of Appendix 2).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced. The EB is officially published in the Journal of Laws (Dziennik Ustaw): <http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20180000291/O/D20180291.pdf>

**Government Reviewer**

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification  
Economic classification  
Functional classification

Source:

EB 2018:  
[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)  
(Appendix 2)

Comment:

See comment to Q. 59.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

*GUIDELINES:*

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

EB 2018:  
[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

Comment:

EB 2018 presents expenditure estimates for individual programs accounting for all expenditures, as a part of classification made according to administrative units (Appendix 2, pp. 40-142).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments:

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

EB 2018:

[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

**Comment:**

EB 2018 presents revenue estimates by category, while differentiating between tax and non-tax sources (see Appendix 1, p. 12).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

**Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Source:**

EB 2018:

[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

**Comment:**

EB 2018 presents individual sources of revenue accounting for all budget revenue (Appendix 1, p. 12). Since revenue taken in by state budgetary units is above 4% of total revenue, the response "b" has been chosen.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: Appendix 1 to the EB presents individual sources of revenues. The main table contains position called "revenues of state budgetary units and other non-tax revenues" which indeed exceed 3% of total revenues. Then the individual revenues for the state budgetary units are presented in the following tables. Therefore answer A should be chosen.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.  
Comments: All state budget revenues are presented by individual sources in Appendix 1.

Researcher Response

Strictly speaking both EBP and EB do not specify the proportion of Revenue of state budgetary units to other non-tax revenue. That is why, to be consistent with our previous discussion the response "b" should be chosen. Of course one may try to calculate the amount of Revenue of state budgetary units. It would be quite troublesome/nuisance process, but possible one. I think it is a matter comparability of OBS questionnaires and your decision whether one should chose "b" or "a".

IBP Comment

IBP acknowledges the researcher and reviewers' comments. Since the individual revenues for the state budgetary units are indeed presented in Appendix 1, the answer is revised from "b" to "a".

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 63 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

EB 2018:

[http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876\\_u/\\$file/1876\\_u.pdf](http://orka.sejm.gov.pl/opinie8.nsf/nazwa/1876_u/$file/1876_u.pdf)

Comment:

EB 2018 presents two of the three estimates related to government borrowing and debt, namely required net new borrowing (p. 157, Appendix 5) and interest payments on the debt (p. 72, Appendix 2).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The total debt outstanding at the end of the budget year is included in the explication to the draft of the state budget and in the debt management strategy that are presented to the Sejm, together with the Executive's Budget Proposal.

IBP Comment

The materials cited in the government reviewer's comments would not comprise part of the EB package; therefore, the response remains "b".

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

**GUIDELINES:**

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

d. The Citizens Budget is not published.

Source:

MoF

Comment:

The Citizens Budget is not published in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budget in Poland.

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

Answer:

d. A Citizens Budget is not published.

Source:

MoF

Comment:

The Citizens Budget is not published in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budget in Poland.

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

MoF

Comment:

The Citizens Budget is not published in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budget in Poland.

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

Answer:

d. No citizens version of budget documents is published.

Source:

MoF

Comment:

The Citizens Budget is not published in Poland.

Peer Reviewer

Opinion: Agree

Comments: There is no practice of preparing Citizen Budget in Poland.

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Operational IYRs 2018:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018

[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

Comment:

Operational IYRs 2018 present actual expenditures by all three expenditure classifications. For the information in question see respectively example report for period I-X 2018 (citation no 2): i) economic classification (Table 6, pp. 24-27); ii) functional classification (Table 7, pp. 28-33); iii) administrative classification (Table 8, pp. 34-47).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:  
Administrative classification  
Economic classification  
Functional classification

Source:  
Operational IYRs 2018:  
<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018  
[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

Comment:  
See comment to Q. 68.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:  
c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Source:  
Operational IYRs 2018:  
<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018 (example)  
[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

Comment:  
IYRs present actual expenditures for programs only in reference to the ones co-financed from EU sources, which account for less than two-thirds of total budget expenditures (Table 19, pp. 69-79).

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree  
Comments: However mind you that IYRs also present actual expenditures according to sections in reference to the domestic expenditures.



70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

Operational reports on the execution of state budget:

Operational IYRs 2018:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018 (example)

[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

**Comment:**

Operational IYRs compare all actual year-to-date expenditures with the original estimates/enacted levels in EB.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

**GUIDELINES:**

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

Operational IYRs 2018:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018

[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

**Comment:**

Operational IYRs present actual revenue by category (Table 3, pp. 14-17; Table 18, pp. 67-68).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

**Answer:**

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

**Source:**

Operational IYRs 2018:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018

[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

**Comment:**

Operational IYRs present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue (Table 3, pp. 14-17; Table 18, pp. 67-68).

The response a has been chosen since the category of "other non-tax revenues" is lesser than 3% of total budget revenues when considering European funds budget.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

After due consideration the response "b" has been chosen since line item 2.3: "Dochody państwowych jednostek budżetowych i inne dochody niepodatkowe" - is more than 3% of total revenue.

**IBP Comment**

IBP acknowledges the researcher's "Response to Review." As the individual revenues for state budgetary units are presented in Table 4 from pp.19-21 and provide more information on the "Dochody państwowych jednostek budżetowych i inne dochody niepodatkowe/Revenue of state budgetary units and other non-tax revenue" source, the answer is revised from "b" to "a."

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:  
Operational IYRs 2018:  
<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018  
[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

Comment:  
Operational IYRs 2018 compare actual year-to-date revenues with the original estimate for that period based on the enacted budget for BY.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:  
a. Yes, all three estimates related to government borrowing and debt are presented.

Source:  
Operational IYRs 2018:  
<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2018>

Operational IYR for I-X 2018 (Example)  
[https://www.gov.pl/documents/1079560/1080340/20181203\\_Sprawozdanie\\_operatywne\\_10\\_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235](https://www.gov.pl/documents/1079560/1080340/20181203_Sprawozdanie_operatywne_10_2018.pdf/2553527d-f776-4562-1eb7-96ae2852f235)

State Treasury Debt Bulletins:  
<https://www.gov.pl/web/finanse/zadluzenie-skarbu-panstwa>

State Treasury Debt Bulletin (example 10/2018):  
[https://finanse-arch.mf.gov.pl/documents/766655/1170488/zsp\\_2018\\_10.pdf](https://finanse-arch.mf.gov.pl/documents/766655/1170488/zsp_2018_10.pdf)

Comment:  
Operational IYRs 2018 present information on net new borrowing/deficit financing of the state (Table 1, pp. 5-8; Table 2 p. 12) and central government's interest payments (Table 6, p. 26; Table 7, p. 31; Table 16, p. 65). Information on central government's total debt burden present

Treasury Debt Bulletins (Table 2 and 3, p. 2).

State Treasury Debt Bulletins present extensive information on all of the three estimates. They meet the same publication deadlines as the operational IYRs (published monthly) and may be regarded as a kind of IYRs concerning public debt.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: Additional source of borrowing requirements data:

[https://www.gov.pl/documents/1079560/1080340/Informacja\\_poda%C5%BC\\_SPW\\_2019-01.pdf/39d239ef-d23f-2fe5-7aac-73d24deef008](https://www.gov.pl/documents/1079560/1080340/Informacja_poda%C5%BC_SPW_2019-01.pdf/39d239ef-d23f-2fe5-7aac-73d24deef008)

<https://www.gov.pl/web/finanse/informacja-miesieczna>

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Source:

State Treasury Debt Bulletins:

<https://www.gov.pl/web/finanse/zadluzenie-skarbu-panstwa>

State Treasury Debt Bulletin (example 11/2018):

[https://www.gov.pl/documents/1079560/1080340/zsp\\_2018\\_11.pdf/54f9ad2f-75ef-6f8c-b1ce-0df9f03b5a67](https://www.gov.pl/documents/1079560/1080340/zsp_2018_11.pdf/54f9ad2f-75ef-6f8c-b1ce-0df9f03b5a67)

Comment:

State Treasury Debt Bulletins present comprehensive information beyond the core elements for the composition of the total actual debt outstanding.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: The State Treasury Debt Bulletin contains information regarding 2 of 3 core elements. maturity profile of the debt: page 14 whether the debt is domestic or external: page 2 The information regarding the interest rates on the debt are not provided. The Bulletin also present comprehensive information beyond the core elements.

Government Reviewer

Opinion: Agree

Comments: Additional source of data on interest rates on the debt:

<https://www.gov.pl/documents/1079560/1080340/obligacjehurtowe.xls/0ff3d4a3-d2d1-ec8b-2e96-52c818fa7e93>

<https://www.gov.pl/documents/1079560/1080340/bonyskarbowe.xls/895c48ca-30ef-4cc1-8ef0-dcdf12c2a355>

[https://www.gov.pl/documents/1079560/1080340/Baza\\_transakcji\\_2.xls/7892ff62-6716-0625-7d97-ab550a8c3e59](https://www.gov.pl/documents/1079560/1080340/Baza_transakcji_2.xls/7892ff62-6716-0625-7d97-ab550a8c3e59)

Researcher Response

Respecting comment of Peer Reviewer the response "b" is correct, since In-Year Reports lack one of the three core information, i.e. the one regarding the interest rates on the debt.

IBP Comment

Additional IBP note: Only 2 of the 3 core elements on debt are presented here, but since comprehensive information beyond the core elements is also presented, this qualifies as a "b" response.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

MoF

Comment:

MYR in Poland is not considered as a "publicly available" since it is not published, but available only on request. As a consequence, being in accordance with OBS 2019 methodology and its previous edition, the response "d" in regard to MYR has been deliberately chosen.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer D should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document contains analysis of macroeconomic performance in the first half of budget year, but no updated macroeconomic forecast is provided.

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

*GUIDELINES:*

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

d. No, expenditure estimates have not been updated.

Source:

MoF

Comment:

MYR in Poland is not considered as a "publicly available" since it is not published, but available only on request. As a consequence, being in accordance with OBS 2019 methodology and its previous edition, the response "d" in regard to MYR has been deliberately chosen.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer D should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document includes some minor changes in the expenditures that were made during the first half of the budget year. However the update of expenditure estimates, based on the actual level of expenditures, is not provided.

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

MoF

Comment:

MYR in Poland is not considered as a "publicly available" since it is not published, but available only on request. As a consequence, being in accordance with OBS 2019 methodology and its previous edition, the response "d" in regard to MYR has been deliberately chosen.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer D should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document presents expenditure estimates for the budget year underway by all three expenditure classifications (administrative, economic and functional classification).

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:  
None of the above

Source:  
MoF

Comment:  
Compare response to Q. 78.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer "none of the above" should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document presents expenditure estimates for the budget year underway by all three expenditure classifications (administrative, economic and functional classification).

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:  
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:  
MoF

Comment:  
MYR in Poland is not considered as a "publicly available" since it is not published, but available only on request. As a consequence, being in accordance with OBS 2019 methodology and its previous edition, the response "d" in regard to MYR has been deliberately chosen.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer D should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document presents actual expenditures for programs accounting for less than two-thirds of expenditures.

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

*GUIDELINES:*

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

MoF

Comment:

MYR in Poland is not considered as a "publicly available" since it is not published, but available only on request. As a consequence, being in accordance with OBS 2019 methodology and its previous edition, the response "d" in regard to MYR has been deliberately chosen.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer D should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document does not include updated revenue estimates for the budget year underway.

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

MoF

Comment:

MYR in Poland is not considered as a "publicly available" since it is not published.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer B should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document presents revenue estimates by category.

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

*GUIDELINES:*



Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

MoF

Comment:

MYR in Poland is not considered as a "publicly available" since it is not published, but available only on request. As a consequence, being in accordance with OBS 2019 methodology and its previous edition, the response "d" in regard to MYR has been deliberately chosen.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer D should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: the document presents individual sources of revenue for the budget year underway.

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

MoF

Comment:

MYR in Poland is not considered as a "publicly available" since it is not published, but available only on request. As a consequence, being in accordance with OBS 2019 methodology and its previous edition, the response "d" in regard to MYR has been deliberately chosen.

Peer Reviewer

Opinion: Agree

Comments: According to the current OBS guidelines, the MYR is not publicly available, therefore answer D should be chosen. The document may be obtained by e-mail, on request addressed to the Ministry of Finance. As for the content of the MYR itself: estimates of government borrowing and debt have not been updated.

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

*GUIDELINES:*

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Report on execution of state budget in 2017 Vol. I

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-I.pdf>

Report on execution of state budget in 2017 Vol. II

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-II.pdf>

Report on execution of state budget in 2017. Explanatory notes:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Om%C3%B3wienie%20sprawozdania.pdf>

Comment:

YER 2017 presents estimates of the differences between the enacted levels and the actual outcome for all expenditures. Respectively see Vol. I & II for data, and Explanatory notes for narrative discussion (Chapter 3, pp. 55-199).

Peer Reviewer

Opinion: Agree

Comments: "Explanatory notes" to the YER present detailed data with narrative discussion.

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by*

adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Report on execution of state budget in 2017 Vol. I:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-I.pdf>

Comment:

YER 2017 presents expenditure estimates by all three expenditure classifications. See respective data in citation: i) by functional classification (pp. 43-47); ii) by administrative classification (pp. 48-205); iii) by economic classification (pp. 43-205).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Report on execution of state budget in 2017 Vol. I

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-I.pdf>

Comment:

See comment to Q. 85.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional

classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Report on execution of state budget in 2017 Vol. I

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-I.pdf>

Comment:

YER presents estimates for all individual programs accounting for all expenditures - see column 3 (table on pp. 48-205).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

*GUIDELINES:*

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Report on execution of state budget in 2017. Explanatory notes:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Om%C3%B3wienie%20sprawozdania.pdf>

Comment:

YER 2017 presents estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion (see tables on p. 32-33 followed by extensive explication).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

Report on execution of state budget in 2017 Vol. I

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-I.pdf>

**Comment:**

YER 2017 presents revenue estimates by category (see table on p. 15).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

Report on execution of state budget in 2017 Vol. I

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-I.pdf>

**Comment:**

YER 2017 presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue (see table on p. 15). Since revenue taken in by state budgetary units is above 4% of total revenue, the response "b" has been chosen.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: "Report on execution of state budget in 2017 Vol. I" presents individual sources of revenues. The main table (p. 15) contains position called "revenues of state budgetary units and other non-tax revenues" which indeed exceed 3% of total revenues. Then the individual revenues for the state budgetary units are presented in the following tables. Therefore answer A should be chosen.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: All state budget revenues are presented by individual sources.

**Researcher Response**

Response "b" stays correct, since "revenues of state budgetary units and other non-tax revenues" do exceed 3% of total revenues.

IBP Comment

IBP acknowledges the researcher and reviewers' comments. Since the individual revenues for the state budgetary units are indeed presented in the following tables, the answer is revised from "b" to "a".

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Report on execution of state budget in 2017. Explanatory notes:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Om%C3%B3wienie%20sprawozdania.pdf>

Comment:

YER 2017 Explanatory notes presents actual outcome concerning borrowing, debt and its composition (Chapter 9, pp. 299- 318). However it does not present the differences between original estimates and actual realization but only differences between outcomes between particular budget years.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Comments: The differences between the original estimates for the fiscal year and the actual outcome are presented for the amount of net new borrowing required during the budget year: table on page 287 of the Explanatory notes to the Report on execution of state budget in 2017.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Comments: Response suggested by the researcher's pertains to information on debt and its composition only. As far as these two categories are concerned, it is true that only actual outcomes and comparison to previous fiscal year's outcomes are presented with a narrative. However, in case of borrowing detailed information, including comparison between actual outcomes and enacted estimates is provided in tables with a narrative (for table see: Report on execution of state budget in 2017. Part I, p. 5/1 to 5/6, source:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Tom-I.pdf>, p. 231-237; for narrative see: Part II, chapter II, p. 287-298, source: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Om%C3%B3wienie%20sprawozdania.pdf>, p. 287-298).

Researcher Response

I agree with comment of reviewer 2. The correct response is "c" - estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "d" to "c".

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

Source:

Report on execution of state budget in 2017. Explanatory notes:  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-0m%C3%B3wienie%20sprawozdania.pdf>

Comment:

See comment to Q. 90.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year

Comments: The differences between the original estimates for the fiscal year and the actual outcome are presented for the amount of net new borrowing required during the budget year: table on page 287 of the Explanatory notes to the Report on execution of state budget in 2017.

Government Reviewer

Opinion: Disagree

Suggested Answer: See comment to question 90. Information concerning borrowing includes i.a. the following: the amount of net new borrowing required during the budget year, the interest payments on outstanding debt for the budget year.

Researcher Response

The response has been adjusted according to the response no 90 and comments of reviewers.

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "None of the above" to "-The amount of net new borrowing required during the budget year and -The interest payments on outstanding debt for the budget year".

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

*GUIDELINES:*

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

Report on execution of state budget in 2017. Explanatory notes:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Om%C3%B3wienie%20sprawozdania.pdf>

Comment:

Year-End Report presents the differences between the original macroeconomic forecast for the BY and the actual outcome both in reference to core elements (nominal GDP level - p. 31, inflation rate - p. 10, real GDP growth - p. 31, interest rates - p. 68) and beyond them.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced. Interest rate is discussed on page 12 of the Explanatory notes to the YER.

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements

Source:

Report on execution of state budget in 2017. Explanatory notes:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Om%C3%B3wienie%20sprawozdania.pdf>

Comment:

See comment to Q. 91.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:



b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

Source:

Performance-based report on execution of state budget in 2017:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559->

[Informacja%20o%20wykonaniu%20wydatk%C3%B3w%20w%20uk%C5%82adzie%20zadaniowym%20w%202017.pdf](http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-)

Comment:

YER 2017 does not presents estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

Researcher Response

Response "b" is correct. Estimates of the differences between all original estimates of nonfinancial data on inputs and the actual outcome are presented for each task of all functions of the state - see tables on pp. 5-182. However there lacks a narrative discussion.

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "d" to "b".

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

*GUIDELINES:*

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

Performance-based report on execution of state budget in 2017:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559->

[Informacja%20o%20wykonaniu%20wydatk%C3%B3w%20w%20uk%C5%82adzie%20zadaniowym%20w%202017.pdf](http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-)

Comment:

Performance-based YER 2017 present the differences between the original estimates of non-financial data on results and the actual outcome using specific indicators for each predefined task. See tables concerning each defined task which compare planned result with the actual outcome (pp. 6-182).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

**Source:**

Report on execution of state budget in 2017. Explanatory notes:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAA67DED2F09C125829D002EC6C1/%24File/2559-0m%C3%B3wienie%20sprawozdania.pdf>

**Comment:**

YER 2017 Explanatory notes involves discussion concerning estimates of the differences between the enacted level of funds for policies that were intended to benefit directly the country's most impoverished populations and the actual outcomes - see. pp. 110-180 of citation.

The item "financing or co-financing tasks in the field of family and social assistance" (finansowanie lub dofinansowanie zadań z zakresu rodziny i pomocy społecznej) on pg. 110 includes, among others: educational benefits, family benefits, social assistance benefits, state aid for feeding children and young people from low-income families or those adults in the difficult situation, the activity of support centers for people with mental disorders, the payment of lump sums of energy allowances for vulnerable consumers of electricity.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Source:

Report on execution of state budget in 2017. Explanatory notes:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/42EEAAA67DED2F09C125829D002EC6C1/%24File/2559-Om%C3%B3wienie%20sprawozdania.pdf>

Comment:

Estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, along with a narrative discussion are presented in Chapter 6 of citation.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

*GUIDELINES:*

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

YER 2017 Documentation

Comment:

YER 2017 documentation neither contains financial statement nor it is released as a separate report.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

*GUIDELINES:*

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Law on SAI (Supreme Chamber of Control):

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19950130059>

AR 2017:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/7560391B68839521C12582A600478783/%24File/2620.pdf>

Comment:

The SAI prepares and publishes each year reports concerning analysis of the execution of the state budget and monetary policy guidelines. The scope of the AR (2017) includes all three types of audits but are not presented separately. Its structure presents itself as follow: identification and explication of real processes, pointing out basic findings and then discussion carried out from the perspective of legality, thrift, efficiency and due diligence.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

*GUIDELINES:*

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

AR 2017:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/7560391B68839521C12582A600478783/%24File/2620.pdf>

Comment:

SAI audits all budget expenditures - see Table 12, p. 80 (72) of citation.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct. Detailed analysis of expenditures is presented on pages 127-210 of citation.

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

a. All extra-budgetary funds within the SAI's mandate have been audited.

**Source:**

AR 2017:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/7560391B68839521C12582A600478783/%24File/2620.pdf>

**Comment:**

SAI audits all extra-budgetary funds within its mandate - see AR 2017, Part V, Chapter 3. Implementation of financial plans included in the budget act [pp. 228(220)-263 (255)].

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

AR 2017:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/7560391B68839521C12582A600478783/%24File/2620.pdf>

**Comment:**

AR 2017 includes an executive summary - see Part II, pp. 7- 26 (15-34) of citation.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

Constitution Republic of Poland:  
<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>  
(Article 226)

**Comment:**

Audit Reports play only informative role in the process of voting of YER in Poland and the executive is not obliged to undertake any further steps concerning it, including reporting publicly as to any possible steps taken to address audit findings.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

Comments: This is not entirely precise. Annual SAI's Audit report concerning execution of the budget act (so called 'Analyses of the execution of state budget and assumption of monetary policy'), which is submitted to the Sejm on the basis of art. 226.1 of the Constitution and art.7.1.1. of the Law on SAI, summarises SAI findings and recommendations formulated within individual audits, dedicated to different budget parts, funds etc. Individual audit reports are presented to relevant executive bodies (budgetary parts' and funds' holders). In accordance with art. 62 of the Law on SAI, these bodies have to provide information on the use of recommendations formulated by SAI, as well as intended actions to be taken to address these recommendations or reasons for not taking any such actions. Such information is subsequently annexed to final audit report and published on the website of the SAI. (In case of AR2017 see: <https://www.nik.gov.pl/analiza-budzetu-panstwa/archiwum/kontrola-czastkowe-2017.html>). Also, recommendations formulated in SAI's individual audit reports are discussed during parliamentary committees' hearings dedicated to scrutinising budget execution. In MoF's opinion the whole auditing procedure should be taken into account, not only the final part, during which SAI has only an informative voice.

**Researcher Response**

The response "d" stays correct, since the executive does not report to the public of any steps taken to address audit recommendations. Information mentioned in comment of reviewer concerns only partial results of audit (concerning some public subjects) but not of their reactions to the audit.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit*

results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Constitution Republic of Poland:

<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>

(Article 226)

Comment:

ARs play only informative role in Poland, so neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Compare response to Q. 101.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:  
MoF

Comment:  
No Independent Fiscal Institution exists in Poland.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct.

Government Reviewer  
Opinion: Agree  
Comments: In Poland, in fact we do not have a single independent fiscal institution, but we have a system of institutions with well-established position and reputation. As regards the budget preparations, the Monetary Policy Council, the Supreme Audit Office and The Social Dialogue Council are involved. More details on their role in the budgetary process can be found in the chapter VII.2 in the Convergence Programme. Update 2017.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

Answer:  
d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:  
MoF

Comment:  
Compare response to Q. 103.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct.

Government Reviewer  
Opinion: Agree  
Comments: The Monetary Policy Council (MPC), a body of the independent National Bank of Poland (NBP) presents an opinion on the Executive's Budget Proposal to the Council of Ministers and the Minister of Finance. In its opinion, the MPC compares the macroeconomic and budgetary assumptions of the Executive's Budget Proposal for the subsequent year with the latest NBP forecasts prepared by the Economic Analysis Department. NBP forecasts provide basis for MPC decisions, are officially published and presented at regular seminars with economists representing the banking sector.



105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

MoF

Comment:

Compare responses to Q. 103 and 104.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

MoF

Comment:

Compare response to Q. 103.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**Source:**

Constitution of Poland:  
<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>

**Comment:**

There are no formal parliamentary consultations or debates of budget policy prior to the tabling of the EBP by executive. The right to introduce legislation concerning Budget and connected matters constitute the exclusive competence of the Council of Ministers (Article 221 of Constitution).

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the*

appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

The course of legislative process:

<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=2864>

(see print no. 2864).

Comment:

The EBP was submitted to the legislature on 27th September 2018.

Peer Reviewer

Opinion: Agree

Comments: According to article 222 of the Constitution, the Council of Ministers submits the EBP to the legislature no later than 3 months before start of the Budget Year.

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

c. The legislature approves the budget less than one month after the start of the budget year.

Source:

The course of legislative process:

<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=2864>

(see position so called "third reading")

Comment:

The budget for FY 2019 was approved by the legislature on 16th January 2019.

There is no formal requirement concerning any concrete date or period to vote on the budget in Poland. The Constitution requires only presenting the budget to the President for signature within four months after the date of tabling it by the executive (Article 225 of Constitution). Usually it is voted within period of the first month after the start of new BY.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced. The legislature may present the EB to the President later than during the first month of the BY, if the EBP was send by the Council of Ministers later than it 3 months in advance of the BY. There were years when such

situation occurred.

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: In accordance with art. 222, EBP must be submitted to the Sejm (lower chamber of Parliament) by 30 September (three months before the commencement of the fiscal year). Additionally, in accordance with art. 225 of the Constitution, the budget act should be adopted within 4 months from submission of the EBP. In case it is not adopted or not presented to the President for signature, the President may shorten the Sejm's tenure. Hence, the budget is usually voted in the Sejm in January the latest and, after hearings in the Senate (within a 20-day constitutional deadline), presented to the President.

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Constitution of Poland:  
[www.sejm.gov.pl/prawo/konst/angielski/kon1.htm](http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm)  
(Chapter X - Public Finances, Article 220).

Comment:

The Constitution sets only some general limitations as far as the right of the legislature to modify the EBP is concerned. For example any modifications in spending or revenues may not lead to the adoption of a budget deficit exceeding the level assumed in the EBP and it is prohibited to cover the planned budget deficit by incurring liabilities in the Central Bank.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.*

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

See Additional report of the Committee of Public Finance on the s draft budget bill for 2018 (Form No. 2073-A):  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/F0F8F14831861981C1258211006057B5/%24File/2073-A.pdf>

Comment:

The legislature does use its authority to amend EBP. For example the parliamentary committee for public finances debated over 130 proposals concerning EBP 2018, put forward by MPs - some of them were adopted.

Since the deadline date for OBS 2019 is the 31 December 2018, and the budget for 2019 was voted on 16 January 2019, the 2018 budget approval has ben made subject of reference/research instead the one of 2019.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

*GUIDELINES:*

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

See Additional report of the Committee of Public Finance on the s draft budget bill for 2018 (Form No. 2073-A) (published 10 Jan 2018):  
<http://orka.sejm.gov.pl/Druki8ka.nsf/0/F0F8F14831861981C1258211006057B5/%24File/2073-A.pdf>

EB 2018 - the course of the legislative process:

<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?id=DA19F25A222B4364C12581AA0061655C>

Comment:

See comment to Q. 111. Examining EBP constitutes one of the most important task of the Committee of Public Finance. It disposes of a period of approx. up to four month to complete its works, starting from tabling EBS to its final voting.

Since the deadline date for OBS 2019 is the 31 December 2018, and the budget for 2019 was voted on 16 January 2019, the EB 2018 and concerning it budget approval has ben made subject of reference/research instead the one of 2019.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

**Answer:**

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Source:**

Juxtaposition of works parliamentary committees regarding EBP:  
<http://www.sejm.gov.pl/SQL2.nsf/poskomprocall?OpenAgent&8&1876>

**Comment:**

Parliamentary legislative committees responsible for particular sectors do examine EBP and publish reports with finding and recommendations, which next are subject of further debates of the appropriate committee of public finances. Parliamentary committees' works lasts up to four months.

Since the deadline date for OBS 2019 is the 31 December 2018, and the budget for 2019 was voted on 16 January 2019, the EB 2018 and concerning it budget approval has ben made subject of reference/research instead the one of 2019.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget*

during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Works of the Public Finance Committee:

<http://www.sejm.gov.pl/Sejm8.nsf/agent.xsp?symbol=PRACEKOMST&NrKadencji=8&KodKom=FPB>

Comment:

Examination of in-year implementation of the EB is the competence of a permanent subcommittee of Public Finance Committee, but it does not publish any findings nor recommendations.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**GUIDELINES:**

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Law on Public Finances:

[http://isap.sejm.gov.pl/Download?](http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3)

[id=WDU20091571240&type=3](http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3) (<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>)

(Article 171, 172).

Comment:

The executive as a rule needs formal approval from the legislature prior to shifting funds between administrative units, unless it concerns shifts between administrative units administered by the same minister or abolition/transformation of the ministry, by the Prime Minister.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

*GUIDELINES:*

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

Law on Public Finances:

[http://isap.sejm.gov.pl/Download?](http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3)

[id=WDU20091571240&type=3](http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3) (<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>)

(Article 162).

Comment:

Expenditures are to be made only within the limits set out in budget, and any additional spending concerning excess revenue is possible only after prior amendment of the budget by legislature.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: The researcher's response pertains to the core budget. The budget act encompasses also financial plans of extrabudgetary earmarked funds (state special purpose funds) and other entities. In case of the funds changes to the planned revenues and



expenses (including arising from revenue windfalls) require consent of the MoF and opinion of the public finance committee of the Sejm (lower chamber of the Parliament).

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Source:**

Constitution Republic of Poland:

<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>

(Article 221)

**Law on Public Finances:**

<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>

(Article 179).

**Comment:**

In case of revenue shortfalls one may implement two mechanisms provided by law, either blocking of some planned expenditures or amending of the budget. The first case requires the Council of Ministers to get a positive opinion of appropriate parliamentary committee, the second results in the necessity of reprocessing full budgetary procedure with legislature voting.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

Course of legislative process of the document (AR) presented by the President of the Supreme Audit Office titled "Analysis of the state budget implementation and monetary policy assumptions in 2017":

<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=2620>

Link to the Public Finance committee's report on the AR:

<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=2656>

Comment:

The Audit Report was submitted to the legislature on 8th June 2018. It was voted on and published on 5th July 2018. In the meantime the Public Finance Committee, after consideration at meetings on 13, 15, 19, 20 and 21 June 2018 prepared its final report on the implementation of EB 2017 along with the analysis of AR (dated 21 June 2018).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

*GUIDELINES:*

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Law on Supreme Chamber of Control:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19950130059>

(Article 14).

Comment:

The head of the SAI is appointed by the legislature at the request of its head (Marshal) or a group of at least 35 deputies, voted by an absolute majority with prior consent of the higher chamber of Parliament (Senate).

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

**GUIDELINES:**

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

Law on Supreme Chamber of Control:  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19950130059>  
(Article 14, paragraph 2, Article 17).

**Comment:**

The procedure of dismissal of the head of the SAI requires consent of legislative and is similar to the one of its appointment.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Law on Supreme Chamber of Control:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19950130059>

(Article 26)

Law on Public Finances:

<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>

(Article 139)

Comment:

The SAI determines its own budget. It submits it to the executive, which is obliged to include it into the EBP without making any changes.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

*GUIDELINES:*

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Law on Supreme Chamber of Control:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19950130059>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU19950130059/U/D19950059Lj.pdf>

(Article 6).

Comment:

The Supreme Audit Office undertakes controls at the request of the Sejm or its bodies, the President, the Prime Minister and its own initiative.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

**Source:**

INTOSAI audit report:  
<http://www.intosaicbc.org/download/poland-2012-eng>

**Comment:**

SAI is subject of audit processes carried out by an independent agency (INTOSAI) on an irregular basis. The last audit report was published in April 2016.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

Full records of the proceedings of committee meetings:  
<http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?page=3>

**Comment:**

SAI senior staff members permanently take part and testify in hearings of a committees of the legislature. Full records of the proceedings of committee meetings are published on the website of the legislature.

Example legislative committees' meetings with SAI senior staff members in November 2018:

Committee on Environmental Protection, Natural Resources of Forestry (November 22, 2018)  
Anna Krzywicka - director of the Department of Environment of the Supreme Audit Office,  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/76386C098CF1A12FC125835B004CC493/%24File/0378508.pdf>

Public Finance Committee (21 November 2018)  
Marek Bieńkowski - director of the Department of Order and Internal Security of the Supreme Audit Office  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/5B80F57BCCD194CCC1258358004D7949/%24File/0377008.pdf>

Environmental Protection Commission (November 20, 2018)  
Wojciech Kutyła, vice-president of the Supreme Audit Office  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/5A99DEA9283C983BC125835C004E0C5A/%24File/0376508.pdf>

Committee on Administration and Home Affairs (20 November 2018)  
Marek Bieńkowski - director of the Department of Order and Internal Security of the Supreme Audit Office  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/4A943C7C7415568FC1258352004D14E1/%24File/0376008.pdf>

Infrastructure Commission (November 20, 2018)  
Tomasz Emiljan - director of the Department of Infrastructure at the Supreme Chamber of Accounts  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/7B9B1AEB7E70A166C125836000440530/%24File/0375908.pdf>

Public Finance Committee (November 9, 2018)  
Stanisław Jarosz - director of the Department of Budget and Finance of the Supreme Chamber of Accounts  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/137A5C6DE0350A95C125834D00486B09/%24File/0374108.pdf>

Public Finance Committee (8 November 2018)  
Dariusz Zielecki - deputy director of the Department of Public Administration of the Supreme Audit Office  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/1078969C8DD67BC4C125834A00503741/%24File/0373708.pdf>

Infrastructure Commission (November 8, 2018)  
Tomasz Emiljan - director of the Department of Infrastructure of the Supreme Chamber of Accounts  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/F3236641CCCE1468C12583530043F9F9/%24File/0373508.pdf>

Public Finance Commission (November 6, 2018)  
Anna Rybczyńska - deputy director of the Department of Budget and Finance of the Supreme Chamber of Accounts  
<http://orka.sejm.gov.pl/zapisy8.nsf/0/B6B1F985C2739560C1258347004E6E47/%24File/0367708.pdf>

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics,*

*independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Comment:

Preparation of the EBP constitutes the sole competence of the executive and the only mechanisms through which the public can provide input during the formulation phase consists in social dialogue concerning questions of conditions for socio-economic development and competitiveness, social cohesion or implementation of the principle of participation and solidarity. In practice it concentrates on questions of a possible level of rise of salaries in national economy. It involves negotiations between representatives of organisations of employees and employers, but their results are not binding for the government.

Links to meetings of the Council for Social Dialogue in 2018 concerning budgetary matters:

Meeting of the Social Dialogue Council Group for the budget, salaries and social benefits (06-07-2018) - discussion on the document The assumptions of the draft budget for 2019

<http://www.dialog.gov.pl/aktualnosci/art,970,posiedzenie-zespolu-rady-dialogu-spolecznego-ds-budzetu-wynagrodzen-i-swiadczen-socjalnych.html>

Meeting of the problem team on the budget, remuneration and social benefits (09-05-2018) -

preliminary forecast of macroeconomic values being the basis for work on the draft budget act for 2019

<http://www.dialog.gov.pl/aktualnosci/art,948,posiedzenie-zespolu-problemowego-ds-budzetu-wynagrodzen-i-swiadczen-socjalnych.html>

Meeting of the problem team on the budget, remuneration and social benefits (05-09-2018) - The draft budget act for 2019

<http://www.dialog.gov.pl/aktualnosci/art,985,posiedzenie-zespolu-problemowego-ds-budzetu-wynagrodzen-i-swiadczen-socjalnych.html>

Meeting of the problem team on the budget, remuneration and social benefits (24/10/2018) -

Draft law on specific solutions for the implementation of the budget act for 2019

<http://www.dialog.gov.pl/aktualnosci/art,1009,posiedzenie-zespolu-problemowego-ds-budzetu-wynagrodzen-i-swiadczen-socjalnych.html>

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

Comments: FOR INFORMATION: There are two main phases in which public participation in the budgetary process is envisaged. First phase, referred to in the researcher's response, takes place prior to the adoption of EBP by CoM and concerns negotiations of specific issues, such as for instance

wage levels in the public sector etc. The second stage concerns the full EBP, within 30 days before it is submitted to the Sejm (lower chamber of the Parliament).

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

See comment to Q. 125. One can not point out any concrete steps that executive takes to include vulnerable and underrepresented parts of the population in the formulation of the annual budget.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*



Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Problem teams of the Social Dialogue Council:

<http://www.dialog.gov.pl/dialog-krajowy/rada-dialogu-spolecznego/zespoly-problemowe-rds/>

Comment:

During the formulation stage of EBP social partners provide opinions concerning mainly the questions of welfare, salaries and some macroeconomic aspects of national economy.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the*

government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Comment:

There are not any participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget. The executive only provides social partners with information on budget execution in the first half of FY.

Peer Reviewer

Opinion: Agree

Comments: The public may access information regarding implementation of the budget (via monthly reports available on the website of Ministry of Finance), but there is no active participation mechanism through which the public could engage in a dialogue on the budget with the Executive.

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Comment:

Compare response to Q. 128.

Peer Reviewer

Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:  
<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>  
<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

See comment to Q. 128.

Peer Reviewer  
Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer  
Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

See response to Q. 128.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced. The Executive engages with dialogue with the Council for Social Dialogue, but not with the general public, citizen organisations, citizens etc.

**Government Reviewer**

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Comment:

See comment to Q. 128.

One can not say of any citizens' inputs concerning formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the*

*budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Law on Public Finances:

<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>

Comment:

The mechanisms in question does not exist. See comment to Q. 128.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Source:

Law on the Council for Social Dialogue and other institutions of social dialogue:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20150001240>

<http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Comment:

The participation mechanisms incorporated into the timetable for EBP formulating are defined in Law on the Council for Social Dialogue and other institutions of social dialogue. In particular the executive by June 15 each year, directs the assumptions of the draft of the state budget of the Social Dialogue Council in order to enable it to take a position by the employees' and employers' parties (Article 17). Then, not later than 30 days before submitting the draft budget act to the legislature, the executive directs the EBP together with the justification to the Social Dialogue Council in order to take a stand by the employees' and employers' parties' sides (Article 18).

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

#### GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

-

Comment:

Such participation mechanisms do not exist in Poland.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

**Answer:**

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**Source:**

Full records of the proceedings of the Public Finance Committee meetings:  
<http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?view=2&komisja=FPB>

**Comment:**

The only hearings through which the public can provide input on the formulation of the annual budget concerns the ones held by Committee of Public Finances. Their participants constitute apart from representatives of legislature and executive some invited guests (experts, social organization rep. etc.).

Schedule of hearings: [http://www.sejm.gov.pl/Sejm8.nsf/page/inf\\_wys\\_pub](http://www.sejm.gov.pl/Sejm8.nsf/page/inf_wys_pub)



Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree  
Comments: FOR INFORMATION: The same rules that apply for the Public Finance Committee of the Sejm (lower chamber of the Parliament), apply to sectoral committees when they scrutinise the EBP within their respective sectors. Records of these hearing are publicly available.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Full records of the proceedings of the Public Finance Committee meetings:  
<http://www.sejm.gov.pl/Sejm8.nsf/biuletyn.xsp?view=2&komisja=FPB&page=1>

**Comment:**

During the legislative deliberations invited guests (social partners) usually provide inputs/opinions on narrow and technical aspects of EBP.

Peer Reviewer

Opinion: Agree  
Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

-

Comment:

There is no such mechanism in question in the budgetary process in Poland.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct.

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Full record of the proceedings of the Public Finance Committee considering the report on the implementation of the budget and Audit Report for BY 2017:

<http://orka.sejm.gov.pl/zapisy8.nsf/0/F779A239B6092909C12582B9004631F6/%24File/0324508.pdf>

Comment:

The Audit Report is presented by the SAI President at the plenary sitting of legislature and next it is subject to scrutiny and deliberation of an appropriate committee for public finances.

The meeting of the Public Finance Committee considering AR 2017 was attended by: Paweł Cybulski, Piotr Nowak, Tomasz Robaczyński and Leszek Skibapodsecretary of state in the Ministry of Finance together with associates and Stanisław Jarosz, director of the Department of Budget and Finances of the Supreme Audit Office with colleagues. The meeting was attended by employees of the Chancellery of the Sejm: Jakub Krowiranda, Teresa Nowakowska - from the secretariat of the Commission in the Office of the Sejm Commissions.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Law on Supreme Chamber of Control:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19950130059>

Complaints and suggestions form:

<https://www.nik.gov.pl/kontakt/skargi-i-wnioski/>

Comment:

Citizens have an opportunity to directly request SAI inspection or/and submit complaints/motions by SAI's website. Among others SAI may initiate ad hoc controls as a result of signals coming from citizens.

Peer Reviewer

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

b. Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

Source:

Reports on the activities of the SAI (please see pages 121-130):  
<https://www.nik.gov.pl/o-nik/sprawozdania-z-dzialalnosci-nik/>

Comment:

The SAI publishes annual reports on its activities involving elaborations on controls initiated in responses of citizens' requests for inspection or in reaction to their complaints. The presented information is however general in nature and provides only aggregated data on control activities and do not refer to individual cases.

Peer Reviewer

Opinion: Agree

Comments: Link to the Annual report on NIK (SAI) Activities in 2017, published in July 2018: <https://www.nik.gov.pl/plik/id,17825.pdf> SAI provides detailed information and analysis regarding inputs received and only general information on how many of them were included in the audit program.

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Law on Supreme Chamber of Control:

<http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19950130059>

(Article 42).

**Comment:**

There is only a very restricted mechanism provided through which the public can participate in audit investigations. Namely SAI controllers may call upon employees of audited entities or other persons to testify as witnesses in a control procedure. The mechanism in question is an arbitrary one and is not open to the wider public.

**Peer Reviewer**

Opinion: Agree

Comments: The Researcher's answer is correct and sufficiently evidenced.

**Government Reviewer**

Opinion: Agree