

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

POLAND

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International Budget Partnership
Center on Budget and Policy Priorities
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE POLAND

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2008
Budget Summary	N/A
Executive's Budget Proposal	2008
Supporting Budget Documents	2008
Citizens Budget	N/A
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	2007
Year-End Report	2006
Audit Report	2006

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	"Założenia projektu budżetu państwa na rok 2008" (Assumptions to the draft state budget 2008) - available only in Polish http://www.mf.gov.pl/_files_/aktualnoci/2007/06/zalozenia_bp2008_12_06_2007.pdf
Budget Summary	Not Produced
Executive’s Budget Proposal	"Draft State Budget for the year 2008" (available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=94940 or http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-ustawa%20bud%C5%BCetowa.pdf
Budget Document One in Support of the Executive’s Budget Proposal	"Draft State Budget for the year 2008. Explications" (available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=94940
Budget Document Two in Support of the Executive’s Budget Proposal	Opinions on the draft budgets of the non-government bodies, included to the draft state budget for the year 2008 (available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=94940 (starting from page 371) Available also as the separate document in: http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=94940 [According to the Law of 25 November 2005 on Public Finance, the Minister of Finance "includes" to the draft state budget the draft budgets of the state institutions independent from the Council of Ministers (e.g. judiciary, Chancellery of the President of Poland, chancelleries of both houses of the Parliament, Supreme Chamber of Control, and some others). The Council of Ministers is obliged to provide the opinions on these draft budgets]

Budget Document Three in Support of the Executive's Budget Proposal	The strategy of managing the public debt in the years 2008–2010 (available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=94940
Citizens Budget	Not Produced
Enacted Budget	"State budget for the year 2007" (available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=66601
In-Year Reports	Operational reports on the execution of the state budget (monthly, released ca 40 days after the reported period, available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969 Preliminary monthly reports (released ca 15 days after the reported period, available only in Polish) http://www.mf.gov.pl/index.php?const=5&dzial=34&wysw=5&sub=sub1
Mid-Year Review	Produced, but publicly available only on request in the Ministry of Finance and Parliamentary Budget Commission
Year-End Report	"Report on the execution of the State Budget 2006" http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1
Audit Report	"Analysis of the execution of the state budget and execution of the assumptions of monetary policy," Supreme Chamber of Control http://bip.nik.gov.pl/pl/bip/analiza_budzet/2007136
Other Documents	Audit reports concerning the execution of the state budget in separate budgetary parts (ministries, other state power bodies) http://bip.nik.gov.pl/pl/bip/analiza_budzet/2007136
Relevant Ministries & Departments	Council of Ministers, Performance-based budget Department Ministry of Finance, State Budget Department Supreme Chamber of Control, Budget and Finance Department

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes			Yes			Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	Yes	NA
2. Advance notification of release is sent to users, media	No	No	NA	No	No	NA
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes	NA
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes	NA
5. Free print copies available, limited distribution	No	No	NA	No	No	NA
6. Free print copies available, mass distribution	No	No	NA	No	No	NA
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	NA	Yes	Yes	NA
8. Written in more than one language	No	No	NA	No	No	NA
9. News conference is held to discuss release	Yes	Yes	NA	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request			Yes		
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release sent to users, media	No	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	No	Yes	Yes
5. Free print copies available, limited distribution	No	No	No	No	No
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	No	Yes	Yes
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	No	No	No	No	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal</p> <p><u>Comment:</u> In some cases the expenditures of one state agency are divided into two or more "budgetary parts," shown separately - e.g. in the Ministry of Finance the administrative budget of the Ministry is separated from the "general expenditures," like the subsidies for the self-government units or state debt servicing</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?
- All expenditures are classified by economic classification, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification.
 - No expenditures classified by economic classification are presented.
 - Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383>, appendix 2 to the Executive's Budget Proposal

Comment:

Since 2007 the expenditures related to the programs financed partially by the EU are classified to the separate "class" of economic classification. It means, that in practice the economic classification of these expenditures became unknown. In the draft budget 2008 the expenditures related to the programs supporting by the EU constitute ca 15% of the budget expenditures.

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Not all, but most of the expenditures are classified by economic classification, see appendix 2 to the Executive's Budget Proposal

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "c." I chose my answer because in 2007 new column FEU – "*Projects co-financed by the EU*" was added, "demolishing" the economic classification of budget expenditure. Since 2007 the investment expenditure not only in the "CAP" column, but partially in "CAP" column, and partially in "FEU" column. Also the expenditure classified until 2006 as "BEN" and "CEX" can now appear in the column "FEU." Finally, we cannot – for example – calculate the total amount of state budget expenditure for investments. It means that the changes introduced in 2007 made the state budget less transparent. It is also important, that:

- in 2007 the expenditure classified as "FEU" constituted almost 10% of overall state budget expenditure, and that majority of investment expenditure was classified as "FEU," and not as "CAP";
- more than 5% of expenditure was classified as "budgetary reserves" (contingency funds) – the economic classification of budgetary reserves determined in the enacted state budget should be treated only as preliminary one and can be easily changed by the executive during the fiscal year.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

c

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal</p> <p><u>Comment:</u> The part of the "chapters" of the program classification encompasses all expenditures of the specified state agency, and not the expenditures for individual program. In some cases such system of classification is used for the agencies with strongly differentiated tasks.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the law on public finance only the estimates of macroeconomic parameters should be presented in the explanatory notes to the executive's budget proposal.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383>, appendix 2 to the Executive's Budget Proposal, see appendices 11, 15 and 16

Comment:

Some information are presented for the multi-year investment programs and for the programs co-financed by the EU, but there are not complete multi-year estimates for any "dimension" of budgetary classification. The multi-year estimates for the aggregate expenditure are not presented.

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "c." I chose my answer because there are three types of multi-year programs presented in more detailed form in the state budget: multi-year investments, multi-year programs established by the government decision or by the parliamentary act, so-called *operational programs*, co-financed by the EU funds. All expenditure for multi-year investments are *ex definitione* the capital expenditure and they are not presented in more detailed form – in the state budget we have only, the cumulative ceilings for the separate years of the multi-year investments (see appendix 6 to the state budget for 2007). It also applies to the multi-year programs (see appendix 12). The expenditure for the operational programs is presented in the state budget in much more detailed manner. The expenditure connected with specific operational programs is divided, for each year of the program, into the *priorities* (functions) and *actions* (sub-functions). In addition, the structure of financing is presented for each operational program.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries

c

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 1 to the Executive's Budget Proposal http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 29–36</p> <p><u>Comment:</u> All taxes and all more important titles of non-tax revenues are shown separately. In addition, the breakdown of the revenues into the administrative units collecting the budget revenues, is presented.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal, see appendix 1; http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 36–43</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to the question 5.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to the question 5.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal, see appendix 3; http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 263–268 (chapter VII), pages 381–429 of the PDF file (The strategy of managing the public debt in the years 2008–2010)</p> <p><u>Comment:</u> The detailed data on the government's (State Treasury's) debt is presented in "The Strategy of managing the public debt" (supporting document 3).</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal, see appendix 2, pages 2/33 and 2/34 (budgetary parts 78 and 79); http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 72–77</p> <p><u>Comment:</u> The interest payments on the internal and foreign debt are the part of budget expenditures. They are also described in the supporting document 1 (pages 72–77).</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 263–268 (chapter VII), pages 381–429 of the PDF file (The strategy of managing the public debt in the years 2008–2010) http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70509</p> <p><u>Comment:</u> The composition of the debt is presented in the supporting document 3 ("Strategy"). In addition, the Ministry of Finance publishes comprehensive monthly reports on the public debt and State Treasury debt.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 7–16 (chapter I), page 362 in the PDF file (Table 1 – Basic Macroeconomic Indicators)</p> <p><u>Comment:</u> The values of the basic macroeconomic parameters for 2008–2010 are presented.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf</p> <p><u>Comment:</u> In the supporting documents 1 there is the information about the changes in expenditures resulting from the legislative changes, but in general the impact of the legislative changes is not estimated.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?
- Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on revenues is not presented.
 - Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\\$file/2178-uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/$file/2178-uzasadnienie.pdf), page 28

Comment:

See previous question. The legislative changes influencing the budget revenues are described, but without the quantitative estimation of their impact.

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be "d."

In general, information on the impact of policy proposals on revenues is not presented, except for one sentence (Explanatory note, page 28). It refers to the policy fields where some changes in legal acts will be introduced. There is no information on the impact of these changes.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "c." I chose my answer because I agree with Peer Reviewer 2, that the information provided by the government is not sufficient to fully understand the impact of government policy on the budget revenue. However, the answer "d" is – as I understand – appropriate only in case of lack of any information describing the effects of government policy. So, in case of Poland the proper answer is close to "d," but it is still "c."

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

C

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only the figures from the 2007 budget (including changes made after the enactment of the state budget) are used as the basis for comparisons.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, page 369 in the PDF file</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Comment:

In general, the estimates for BY-1 are not presented in the executive's budget proposal. In the previous years the detailed estimates for BY-1 were presented in the explanatory notes (supporting document 1). In the supporting document 1 for the 2008 budget there are no such estimates, or – more precisely – such estimates are presented only for few selected items.

Researcher's response to this question was "c."

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be "a"

[http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\\$file/2178-uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/$file/2178-uzasadnienie.pdf), page 48

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer two "a." 1. The document the reviewer has cited is the art of the supporting documents for the draft state budget for 2008 (note that Internet link cited by Peer Reviewer 2 is the same as shown for *Executive's Budget Proposal* on the page 6 of the questionnaire).

2. I understood that the answer "a" is appropriate only when the estimates for BY-1 are presented for all items of the expenditure side of the state budget. The table indicated by the Peer Reviewer 2 contains estimates for BY-1 for all aggregated groups of expenditure. It means that in the supporting document 1 we have information about BY-1 estimates for the aggregated items covering 100% of expenditure. So, if more detailed estimates for BY-1 are not necessary to fulfill the criteria for answer "a," I propose to accept the proposal of Peer Reviewer 2.

IBP Comment: IBP editors chose answer, "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

a

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annexes 6 and 12</p> <p><u>Comment:</u> Some information for the BY-1 are presented only for multi-year investment programs and for the programs supported by the EU.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?
- All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
 - All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
 - Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
 - The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
 - Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\\$file/2178-uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/$file/2178-uzasadnienie.pdf), pages 366–369 in the PDF file

Comment:

In general, if the estimates for BY-1 are presented, they are based on the operational report for July or August

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” All BY-1 estimates have been updated from the original enacted levels; however in some cases there is no need to change the original level.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, “c.” I chose my answer because it is true, that the BY-1 (2007) estimates presented in the table on page 369 of explanatory notes for state budget 2008 (indicated by the Peer Reviewer 2) visibly differ from the corresponding data from the enacted budget. However, if we compare the data from the table in explanatory notes with data in so-called *operational report* for July 2007 (dated September 3, 2007 – last operational report published before the date of submission of the draft budget to the Parliament) we see, that the estimates in the explanatory notes cannot be treated as *reflecting six or more months of actual expenditure*. In general, the estimates presented in the explanatory notes are based on the amended budget and not on the operational reports....

IBP Comment: IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.

C

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal - see annex 7</p> <p><u>Comment:</u> Such information is presented only for the programs supported by the EU, excluding the pre-accession funds.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment above.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> In most cases, prior-year data are adjusted to be comparable, however in case of performance (or program) budget, the comparisons are not possible at the moment due to implementation process and constant changes in the performance budget classification.</p>	d

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 28–36</p> <p><u>Comment:</u> The data for BY-1 and BY-2 are presented in those paragraphs of the supporting document 1, where the separate types of revenues are described.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 36–43</p> <p><u>Comment:</u> See the comment to the question 27</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The basis for the revenues estimates isn't explicitly described in the budget documentation. As a principle, the revenue estimates are based on the operational report for July of BY-1 (last operational report published before the end of September).</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 28–43</p> <p><u>Comment:</u> The data for BY-2 are presented – see the comments to the questions 27 and 28</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 28–43</p> <p><u>Comment:</u> See the comment to the questions 27 and 28</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 28–43</p> <p><u>Comment:</u> See the comment to the question 27</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 426–428 of the PDF file ("The strategy of managing the public debt in the years 2008–2010") http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515</p> <p><u>Comment:</u> "The Strategy" contains the actual data on the State Treasury debt and the whole public debt for BY-3, BY-2 and BY-1. The time series published monthly by the Ministry of Finance contain the data for the period 1997–2007</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 426–428 of the PDF file ("The strategy of managing the public debt in the years 2008–2010") http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annexes 4, 5 and 13 http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 219–256 (chapter V, paragraphs 5 and 6)</p> <p><u>Comment:</u> The executive's budget contains (as its obligatory part) the financial plans (separated from the "proper" state budget) for all state appropriated funds (separately for each fund), the budget enterprises (three aggregated plans for three types of such extra-budgetary units) and for selected self-financing state agencies. All these plans are also described in the supporting document 1. There are not significant changes (between 2006 and 2007) in the manner of presentation (in the supporting documents for the draft state budget) the activity and finance of extra-budgetary funds, but – in my opinion – more information concerning planned performance of these funds should be presented.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annex 2 (budgetary part 82 – page 2/34) and annex 8 http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, page 41 (chapter IV, paragraph 5.6), pages 49–64 (chapter V, paragraphs 1.1 and 1.2)</p> <p><u>Comment:</u> The executive's budget contains the information concerning all transfers between the central government and the self-government units, i.e.: general subsidies, appropriated subsidies for investment and non-investment purposes, contributions paid by the "richest" self-government units to the state budget. All these transfers are described in the supporting document 1.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annex 9 http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 110–134</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <p>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on quasi-fiscal activities is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> “Any of such quasi-fiscal operations like: - financing the activity of public health care institutions by the growing payment arrears, - financing the privatization costs by the state-owned companies, - financing the costs of administering the selected State Treasury appropriated funds by the state-owned Bank Gospodarstwa Krajowego (Bank of National Economy), - non-paid overtime of the civil servants and other staff in the ministries, - co-financing of delegated government’s tasks by the self-government units, - financing patients’ meals in the hospitals by the patients or by their families (formally the meals should be financed by the hospitals), - “quasi-credits” (being in fact the subsidies) from the state appropriated funds, are not described in the budgetary documents.”</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> In my opinion “d” should stay or could be changed to “e” because there are almost no quasi-fiscal activities.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.msp.gov.pl/dokumenty/2-338.pdf</p> <p><u>Comment:</u> Information on financial and non-financial assets held by the government (more precisely – by the State Treasury) is published yearly by the Ministry of the State Treasury. The reports of the Ministry of the State Treasury are released in October of December and are not the part of the budgetary documentation.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.msp.gov.pl/dokumenty/2-338.pdf</p> <p><u>Comment:</u> See the comment to the question 39</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 426–428 of the PDF file ("The strategy of managing the public debt in the years 2008–2010")</p> <p><u>Comment:</u> The expenditure arrears of the state agencies are treated as the part of the State Treasury debt and presented in the supporting document 3.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?
- Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on contingent liabilities is not presented.
 - Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\\$file/2178-uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/$file/2178-uzasadnienie.pdf), page 283 (chapter IX, paragraph 2.4)

Comment:

Only the information on the payments related to the State Treasury guarantees are presented in the budgetary documents. In the previous years the information concerning the guarantees were presented in the supporting document 1 in the chapter devoted to the State Treasury's liabilities.

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

Estimates of government loan guarantees are presented in the explanatory note. [http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\\$file/2178-uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/$file/2178-uzasadnienie.pdf), page 283, pages 75-76 and in the attached "Strategy of the public debt management for the years 2008-2010, pages 8-9, 23 (389 and 403 of the PDF document presented in "citation."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer two, "c." I chose my answer because I agree with Peer Reviewer 2. The change of answer is in line with my previous comment.

IBP Comment: IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

C

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, page 284</p> <p><u>Comment:</u> Only the short information concerning the future pensions is presented in the 2008 budget documents.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annexes 7,15 and 16 http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 77–79 (chapter V, paragraph 1.5), pages 257–262 (chapter VI - "Settlements with the EU")</p> <p><u>Comment:</u> ** Only information concerning financial assistance is presented. In the few last years Poland (more precisely - Polish government) did not obtain any significant assistance in-kind. **</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/_files_/bip/bip_dzienniki/2007/dziennik_10_07.pdf, pages 2–14</p> <p><u>Comment:</u> According to the regulation of the Council of Ministers from 11 April 2007, information concerning the tax expenditures is published monthly in the Official Journal of the Ministry of Finance.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annex 5 http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 219–250 (chapter V, paragraph 5)</p> <p><u>Comment:</u> The earmarked revenues are identified in the financial plans of the state appropriated funds (see comment to the question 35).</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?
- One percent or less of expenditure is dedicated to secret items.
 - Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
 - Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
 - More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
 - Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383>, appendix 2 to the Executive's Budget Proposal – see annex 2, budgetary parts 56, 57 and 59

Comment:

The non-secret expenditures of the Intelligence Agency (military), Agency of the Internal Security and the Central Anti-Corruption Office are included to the budget. The total amount of these expenditures is less than 0.3% of the state budget expenditures. Any other information is not published.

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” There is no basis for answer d – according to the budgetary documents less than 1% of expenditure is dedicated to secret items and assumption that the real percentage is not available to the public can not be based on any evidence.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, “d.” I chose my answer because according to article 9 paragraphs 3 and 4 of Act of 24 May 2002 on Internal Security Agency and Foreign Intelligence Agency:

both agencies are financed from the state budget

The costs of secret operations are financing from the *operational funds* established to finance such costs,

The principles of supplying and use of these funds are determined, for each agency separately, by the secret decrees of the heads of agencies. In my opinion it is not clear if these funds are supplying exclusively from the state budget. The similar provisions apply to the Central Anti-Corruption Bureau (see article 4 of the Act of 9 June 2006 on Central Anti-Corruption Bureau...

IBP Comment: IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.

d

The Budget Narrative & Performance Monitoring

48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?
- Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the link between the budget and the government's stated policy goals is not presented.
 - Not applicable/other (please comment).

Citation:

Comment:

In the state budget 2008 such information is not presented.

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be "c."

Policy objectives and budgets by administrative unit (line ministries or spending agencies) are presented in the explanatory note, [http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\\$file/2178-uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/$file/2178-uzasadnienie.pdf), pages 305 – 367.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "d." I chose my answer because such choice is the effect of detailed analysis of the text indicated by the Peer Reviewer 2, i.e. text on pages 305–367 of supporting document 1. In my opinion this text is only the description of an experiment with the performance-based budgeting techniques (very useful) and cannot be treated as the government's statement on its targets and expected results. In addition, the text on pages 305-367 doesn't match the criteria defined in the article 124 of Public Finance Act.

IBP Comment: IBP editors chose answer, "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mrr.gov.pl/english/SRK/ http://www.mrr.gov.pl/english/National+Cohesion+Strategy/</p> <p><u>Comment:</u> The multi-year goals of the government's policy are presented in other (non-budgetary) documents, as the National Development Strategy 2007–2015 and National Cohesion Strategy 2007–2013.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annex 5 http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 219–250 (chapter V, paragraph 5)</p> <p><u>Comment:</u> The non-financial data are presented for all multi-year investment programs presented in the executive's budget. Some additional information is included to the description of selected programs in the supporting document 1.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77383, appendix 2 to the Executive's Budget Proposal – see annex 5 http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 219–250 (chapter V, paragraph 5)</p> <p><u>Comment:</u> In practice, the data concerning the multi-year investment programs is useful only to compare the planned and actual timetable.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 307–367 (chapter XII)</p> <p><u>Comment:</u> The performance indicators are presented – for the first time – in the supporting document 1. The government was obliged (by the provisions of article 124 of the law on public finance) to include the performance measures to the supporting document 1. The chapter XII of the supporting document 1 should be treated as the first attempt to produce the "real" result-based budget. The performance measures presented in the chapter XII do not cover all the budget and the quality of indicators used to measure the performance of budgetary programs is strongly differentiated.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 307–367 (chapter XII)</p> <p><u>Comment:</u> See comment to the question 52.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 307–367 (chapter XII)</p> <p><u>Comment:</u> See comment to the question 48.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The performance budget (chapter XII) presents targets only for one year 2008 (for most performance indicators).</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, “d.” I chose my answer because any system of monitoring the value of performance criteria was not introduced; the system of verifying the ministries’ reports on the actual values of performance criteria was not created as well.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> 4.10.2) http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 207–213 (chapter V, paragraph 4.10.2)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=3&dzial=328&wysw=4#n</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=3&dzial=149&id=88373 http://www.mf.gov.pl/dokument.php?const=3&dzial=149&id=88375</p> <p><u>Comment:</u> Such analysis is presented in the reports published yearly by the Ministry of Finance beyond the budgetary documentation, but only for income taxes. There are no similar analyses concerning VAT and excise tax.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <p>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</p> <p>b. Yes, information is presented, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on conditions associated with IFI assistance is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=1&dzial=408&wysw=83&sub=sub4 http://www.mf.gov.pl/dokument.php?const=1&dzial=408&id=42178 http://www.eog.gov.pl/English/ http://www.ekofundusz.org.pl/us/index.htm</p> <p><u>Comment:</u> Any regularly published document concerning the information about the aid (assistance) from IFI is not released. Such information was however published in the website of the Ministry of Finance when Poland was granted with such assistance. Anyway, the problem is rather theoretical, because in the last year there are no such operations.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” The comment does not take into account financial assistance from the EU, (according to the Guide p. 37-38 we should understand EU under IFI as well)</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer two, “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	a
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <p>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</p> <p>b. Yes, information is presented, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on conditions associated with donor country assistance is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.fundusze-strukturalne.gov.pl/English/ http://www.eog.gov.pl/English/ http://www.ekofundusz.org.pl/us/index.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative.</p> <p>b. Yes, it provides a summary that is somewhat informative.</p> <p>c. Yes, but the summary is not very informative.</p> <p>d. No, it does not provide a summary.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Some definitions are provided in Strategy of public debt management pages 33-36, but the information is rather limited http://orka.sejm.gov.pl/Druki5ka.nsf/0/C7FCCA2999F88D4BC12573670047CBFF/\$file/2178-uzasadnienie.pdf, pages 413-415 The Ministry of Finance presents some definitions on its website http://www.mf.gov.pl/_files_/budzet_panstwa/ustawy_budzetowe/budzet_podstawowe_pojecia.pps (non-technical, available to the public). Also, the National Bank of Poland provides a glossary of terms but it is not included in the budget documents.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire, “d.” I chose my answer because I knew the document indicated by the Peer Reviewer 2. In my opinion it cannot be treated as an useful set of definitions concerning the state budget, because:</p> <p>1) it contains only few definitions – 14, of which 3 are not directly connected with the state budget; 2) it contains many serious errors, part of definitions cannot be treated as “non-technical”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	d
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20011121198&type=3&name=D20011198Lj.pdf http://www.ijnet.org/Director.aspx?P=MediaLaws&ID=25272&LID=1</p> <p><u>Comment:</u> The free access to the public information is granted by the provisions of the Constitution (article 61) and by the law from 6 September 2001 on access to public information. In the opinion of the Transparency International Poland (being in line with my experience), in many cases the laws concerning the access to the public information are not observed and enforced.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In general, such information is available (if they exist), but only on citizen's request. However, the lack of key information concerning the quality of public services in health care or social aid, is an important problem.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to the question 64.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm</p> <p><u>Comment:</u> The date of release of the executive's budget is set by the Constitution (article 222 – "3 months before the commencement of the fiscal year, i.e. September 30. The Constitution allows (in the same article), that "in exceptional instances, the draft may be submitted later."</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77392</p> <p><u>Comment:</u> The Minister of Finance is obliged to issue the regulation concerning the organization of budget preparation, called "budgetary note." The budgetary note for 2008 budget was released on May 30, 2007.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=77392</p> <p><u>Comment:</u> According to the article 221 of the Constitution the right to introduce legislation concerning a budget "shall belong exclusively to the Council of Ministers."</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20011001080&type=3&name=D20011080Lj.pdf http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20050900759&type=2&name=D20050759.pdf</p> <p><u>Comment:</u> The executive is obliged to hold consultations with – for example – Joint Committee of the Council of Ministers and the Self-Government or with the Tripartite Commission for Social and Economic Affairs (trade unions – business representatives – government), but these consultations are rather formal and do not influence strongly the budgeting process.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=1&dzial=153&id=80059&typ=news</p> <p><u>Comment:</u> The date of releasing the pre-budget statement is not set by law. In last years the pre-budget was released in June or at the beginning of July. The pre-budget statement for 2008 budget was released on June 28, 2007.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/_files_/aktualnoci/2007/06/zalozenia_bp2008_12_06_2007.pdf</p> <p><u>Comment:</u> The content of the pre-budget statement is not defined by law and can vary from year to year. In 2007 the pre-budget statement was very short and very general.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/_files_/aktualnoci/2007/06/zalozenia_bp2008_12_06_2007.pdf</p> <p><u>Comment:</u> See the comment to the question 72.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm</p> <p><u>Comment:</u> Three months before the commencement of the fiscal year – see the comment to the question 66.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm (available only in Polish)</p> <p><u>Comment:</u> In general, the sessions of the legislative committees are not open to the public. However, the commission can invite the representatives of the non-government organizations to participate in the sessions and to present their opinions. The sessions of the legislative commission are also open for the press.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm (available only in Polish)</p> <p><u>Comment:</u> Each budgetary part (i.e. the revenues and expenditures of one central government's body) is assessed by the appropriate parliamentary commission. The committees can put forward their motions and comments to the Public Finance Commission, responsible for the whole budgeting procedure in the Sejm.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm (available only in Polish)</p> <p><u>Comment:</u> See comment to question 75.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm (available only in Polish) http://orka.sejm.gov.pl/Biuletyn.nsf</p> <p><u>Comment:</u> All reports are published on the Sejm's website</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm (available only in Polish)</p> <p><u>Comment:</u> Such information is provided to the permanent parliamentary committee for the secret services.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm</p> <p><u>Comment:</u> According to the article 220, paragraph 1 of the Constitution the Sejm have authority to amend the budget presented by the executive, but these amendments cannot increase the budget deficit proposed by the executive.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <p>a. The approved budget includes program-level detail.</p> <p>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</p> <p>c. The approved budget includes only departmental totals.</p> <p>d. The approved budget includes less information than departmental totals.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20052492104&type=3&name=D20052104Lj.pdf</p> <p><u>Comment:</u> According to the articles 99 and 100 of the law from June 30, 2005 on public finance, in the enacted state budget the expenditures should be:</p> <ol style="list-style-type: none"> 1) divided into the budgetary parts, corresponding to separate state institutions, 2) within each budgetary part should be divided into separated functions and programs ("subfunctions"), 3) within the programs should be divided into the main categories of economic classification. <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969 http://www.mf.gov.pl/dokument.php?const=5&dzial=34&id=67229</p> <p><u>Comment:</u> There are two types of in-year (monthly) reports: (a) preliminary reports, based on data concerning the operations on the budgetary banking accounts, (b) operational reports, based on reports prepared by the line ministries and other institutions financed from the state budget.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969</p> <p><u>Comment:</u> The data concerning the expenditures for the separate programs are collected by the Ministry of Finance and are available on request, but are not published.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969</p> <p><u>Comment:</u> The actual year-to-date expenditures are compared with so-called "plan after changes" (the original estimates + amendments to the plan introducing to the budget during the fiscal year)</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969</p> <p><u>Comment:</u> See the comment to the question 85. In practice, during the fiscal year there are no amendments to the original estimates of revenues.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969 http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70516</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70516 http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70510</p> <p><u>Comment:</u> Such information (very comprehensive) is published by the Ministry of Finance every month in the separate documents, available in the website (not in budget in-year reports)</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=69969 http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70516</p> <p><u>Comment:</u> The preliminary reports (very short) are released 15 days after the end of the reporting period, the operational reports – 35–40 days after the end of the reporting period.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review of the budget is very formal and do not contain any detailed comments. The mid-year report is presented to the legislature and is available on request, but is not published.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to the question 92.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to the question 92.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment to the question 92.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
- e. Not applicable/other (please comment).

Citation:

<http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20052492104&type=3&name=D20052104Lj.pdf>

Comment:

The government is authorized by law to shift funds:

- (a) within every item of functional classification,
- (b) from budgetary reserves to the budgets of specified administrative units,
- (c) allocated to the programs co-financed by the EU,

without the authorization by the Parliament, but there are some exceptions:

- the funds allocated to the multi-year funds can be shifted only with prior positive opinion of the budgetary commission of the Sejm,
- the funds from so-called "targeted reserves" (rezerwy celowe) can be used for the purposes different from those determined in the budget act only with prior positive opinion of the budgetary commission.

The funds can be shifted between sections (most aggregated units of functional classification) only by the parliamentary act.

It means, that in different cases the answers "a" or "d" are correct. *

Peer Reviewer One Comment: Correct

Peer Reviewer Two Comment: A more appropriate response to this question would be "a."

Shifting funds between administrative units requires a formal change in the budget so it must be approved. In case of appropriated reserve it requires an authorization by the budgetary commission.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire, "e." I chose my answer because in most cases the parliamentary approval is necessary to shift funds between the administrative units. However, in some specific cases such approval is not necessary.

IBP Comment: IBP editors chose answer, "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

a

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2007/2007033b/px_2007033b.pdf http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2005/2004192/px_2004192.pdf http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2007/2007013/px_2007013.pdf</p> <p><u>Comment:</u> Such cases are reported each year by the Supreme Chamber of Control, but irregularities reported by the SCC are rather formal.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u> http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20011471645&type=1&name=D20011645L.pdf</p> <p><u>Comment:</u> Last supplemental budget was enacted on December 13, 2001</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none">a. Supplemental budgets are generally equal to 2 percent or less of the original budget.b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to the question 98.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	e
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20052492104&type=3&name=D20052104Lj.pdf</p> <p><u>Comment:</u> According to the articles 133–135 the use of contingency funds (budgetary reserves) doesn't need the parliamentary approval. The reserves created by the <i>voivods</i> (described in the article 102 para 4 and article 135 of the Public Finance Act) are typical general reserves, so at least article 135 should be indicated together with article 134 concerning “central” general reserve. From the formal point of view the article 133 – concerning appropriated (targeted) reserves should be excluded from the citation. I indicated article 133 because in Polish practice the titles of appropriated reserves are often so “large,” that there is no clear difference between such “appropriated reserves” and “general reserve.”</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> Different rules apply to appropriated reserves and a general reserve, Question relates to general reserve so just article 134 should be mentioned in the comment.</p>	<p>d</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm</p> <p><u>Comment:</u> According to the article 226 of the Constitution the year-end report should be presented to the legislature not later than on May 30.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm</p> <p><u>Comment:</u> The whole year-end report is audited by the Supreme Chamber of Control (SCC), obliged to present to the legislature "1) an analysis of the implementation of the State Budget and the purposes of monetary policy; 2) an opinion concerning the vote to accept the accounts for the preceding fiscal year presented by the Council of Ministers (article 204 of the Constitution). The report of SCC is presented to the legislature at the beginning of June.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1</p> <p><u>Comment:</u> See the pages 97–328 of the end-year report for 2006.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1</p> <p><u>Comment:</u> See the pages 97–328 of the end-year report for 2006.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1</p> <p><u>Comment:</u> See the pages 59–95 of the end-year report for 2006.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1</p> <p><u>Comment:</u> See the pages 7–12 of the end-year report for 2006.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Until 2007 there were not the performance indicators in the state budget. and in the explanatory notes. The first (experimental) set of performance measures was set for the FY 2008. According to the amended Public Finance Law, since 2008 the year-end budget report should contain the information concerning the values of performance indicators.*</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> Performance information was presented in the end-year report just for one line ministry that was selected for a pilot program on PBB. The explanation is presented in http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1, chapter VI, pages 489 – 514.</p>	e

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1</p> <p><u>Comment:</u> See the pages 236–243 and 282–283 of the end-year report for 2006.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1</p> <p><u>Comment:</u> See the pages 361–405 of the end-year report for 2006.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm http://bip.nik.gov.pl/pl/bip/analiza_budzet/2007136</p> <p><u>Comment:</u> See the comment to the question 102.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://bip.nik.gov.pl/pl/bip/analiza_budzet/2007136</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none">a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.c. Not applicable/other (please comment). <p><u>Citation:</u> http://bip.nik.gov.pl/pl/bip/analiza_budzet/2007136</p> <p><u>Comment:</u> See pages 5–13 of the "Analysis"</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm</p> <p><u>Comment:</u> According the article 205, paragraph 1 of the Constitution "The President of the Supreme Chamber of Control shall be appointed by the Sejm, with the consent of the Senate, for a period of 6 years, which may be extended for one more period only." The law from December 23, 1994 on the Supreme Chamber of Control specifies (in the article 17 paragraph 1) that the Sejm can dismiss the President of the SCC only if: 1) the President has resigned from office, 2) the Sejm acknowledges that the President is durably unable to perform duties for health reasons, 3) the President has been found guilty of a crime by a legally valid court verdict, 4) the Tribunal of State has ruled that the President should be excluded from executive positions or functions involving special responsibilities in state bodies. The term of office of the President of the SCC expires also expires in the case of his death or expires in the case of his death or a ruling of the Tribunal of State depriving him of office by dismissal.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm</p> <p><u>Comment:</u> The analysis of the state budget presented by the SCC to the Sejm should cover all the financial plans included to the act on the State budget (see the comment to the question 35).</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nik.gov.pl/docs/act23-12-1994.pdf</p> <p><u>Comment:</u> According to the article 23 paragraph 2 of the act on Supreme Chamber of Control, "the periodical activity schedule of the Supreme Chamber of Control" is adopted by the Council of SCC. However, the SCC is obliged to realize some special audits (listed in article 4, paragraphs 2 and 3) ordered by the Sejm (lower house of the parliament), Senate (upper house) and the President of the Republic of Poland.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> a. 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. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> http://isip.sejm.gov.pl/servlet/Search?todo=file&id=WDU20052492104&type=3&name=D20052104Lj.pdf</p> <p><u>Comment:</u> The Council of Ministers is obliged to include (without any changes) the draft budget of the SCC prepared in the SCC to the executive's budget proposal. The Sejm can change the budget of the SCC, but in practice the changes (if any) are not significant.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audits of the security sectors are undertaken by the staff of the National Defense & Internal Security Department specialized in such issues.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u> http://bip.nik.gov.pl/pl/bip/sprawozdanie_dzialalnosc/2007131 http://bip.nik.gov.pl/pl/bip/sprawozdanie_dzialalnosc/2007131/px_2007131folder.pdf</p> <p><u>Comment:</u> See – for example – "Claims and motions" in the main page of the SCC's website.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All audit reports are scrutinized by the parliamentary Public Finance Committee. In addition, the audit reports concerning individual ministries or state agencies can but (and – as a rule – are) scrutinized by the appropriate parliamentary committees.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to the question 122.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nik.gov.pl/docs/act23-12-1994.pdf</p> <p><u>Comment:</u> According to the article 62c paragraph 1 of the law on the Supreme Chamber of Control, the head of the audited unit or other body that was submitted the post-audit statement is obliged to inform the Supreme Chamber of Control about the way of using the comments and implementing recommendations as well as about the undertaken actions or about the grounds for not having undertaken these actions. This information is available on request. The SCC doesn't publish a separate report concerning the steps undertaken by the audited units to implement the recommendations made in the post-audit statement. However, every report published by Supreme Chamber of Control after an audit contains the information on the actions taken by the controlled unit after the previous audit. Such information is also included in the analysis of the state budget execution, presented each year by Supreme Chamber of Control.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none">a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.b. Yes, legislators are provided audit reports on secret items, but some details are excluded.c. Yes, legislators are provided audit reports on secret items, but they lack important details.d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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Additional Comments:

Please use this section to add any additional comments.

In my opinion the quality and quantity of information in the executive's budget proposal and supporting documents has decreased from 2006 to 2008. For example:

- 1) starting from 2007 the economic classification of expenditure was introduced; the expenditures for all the programs financed partially from the EU funds were excluded from the categories used previously (such as “subsidies,” “investment,” “current expenditure of state agencies” to the new category “Programs co-, financed by the EU”; in effect the data from 2007 state budget are not comparable with the data from the previous budgets and, in addition, the global expenditure for investment or subsidies are not clearly shown in the budget,
- 2) the new, more aggregated pattern of presenting the consolidated revenue and expenditure of the general government was introduced (in 2007) to the explanatory notes,
- 3) only small part of investment expenditure (in 2007 – less than 8%) is presented as the individual investment programs,
- 4) the presentation of the transfers (strongly increasing in the last years) between Poland and EU is unclear and incomplete,
- 5) the rules for separating the expenditure and deficit financing being in use in the state budget since 2006 are not in line with the ESA and GFS principles. **