

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Poland, September 2009**

International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2010
Budget Summary	Not Available
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2008
Year-End Report	2008
Audit Report	2008

*** Government Comments for Table 1 are available at the end of the Questionnaire**

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Założenia do projektu budżetu państwa na rok 2010 "Assumptions to the draft state budget 2010) - available only in Polish, not published, available on request in the Ministry of Finance or in the Chancellery of the Prime Minister. Approved by the Council of Ministers on June 15, 2009</p>
Budget Summary	Not produced
Executive's Budget Proposal	<p>Ustawa budżetowa na rok 2009. Projekt "Draft state budget for the year 2009" http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf</p> <p>Pages 11-32 = Appendix 1 = plan of the budget revenue. The first table (p. 11) shows the main aggregates, the next tables - detailed plan of the revenue. Pages 33-121 = Appendix 2 = plan of the budget expenditure. The first table (p. 33) shows the breakdown of expenditures by the sections (kinds of activity) of the budgetary classification (rows of the table), and by the groups of paragraphs (economic classification of expenditure). The next tables contain the detailed plan of expenditure. Columns: Dotacje i subwencje = Current grants and subsidies (CGS) Świadczenia... = Cash benefits (CB) Wydatki bieżące = Current expenditure of government's agencies (CE) Wydatki majątkowe = Capital expenditure (CAP) Obsługa długu... = Public debt servicing (PDS) Środki własne... = Contributions to the EU budget (CEU) Finansowanie projektów.. = Expenditure related to the projects co-financed by EU (EUP)</p> <p>Pages 208-297 = Detailed plan of wages and - for some groups of employees - the plan of employment</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Ustawa budżetowa na rok 2009. Uzasadnienie "Draft state budget for the year 2009. Explications" http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf [main text] http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20zal%20do%20uzasadnienia.pdf [annex, containing the Council of Ministers' opinions on the draft budgets of the non-government bodies, included to the draft state budget for the year - in the previous research stated as a separate document]</p>

Budget Document Two in Support of the Executive's Budget Proposal	<p>Uzasadnienie ustawy budżetowej na rok 2009 w układzie zadaniowym "Explanatory notes for the performance-based state budget for the year 2009" (available only in Polish) http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-uzasadnienie%20zadaniowe.pdf</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Strategia zarządzania długiem sektora finansów publicznych w latach 2009-11 "The strategy of managing the public debt in the years 2009-11 (available only in Polish) http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf</p> <p>Peer Reviewer One Comment: The strategy is also available in English. Link here: http://mofnet.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/debt_management_strategy_2009-11.pdf</p>
Citizens Budget	Not produced
Enacted Budget	<p>Ustawa budżetowa na rok 2009 "State budget for the year 2009," available only in Polish http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=157013</p>
In-Year Reports	<p>Sprawozdanie operatywne z wykonania budżetu państwa Operational reports on the execution of the state budget (monthly, released circa 40 days after the reported period, available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557</p> <p>Szacunkowe dane o wykonaniu budżetu państwa Preliminary monthly reports (released circa 15 days after the reported period, available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=34&id=162501</p>
Mid-Year Review	<p>Informacja o przebiegu wykonania budżetu państwa za I półrocze 2008 roku "Information on the state budget execution in the first half of 2008" Produced, but publicly available only on request in the Ministry of Finance and in the Sejm</p>
Year-End Report	<p>Sprawozdanie z wykonania budżetu państwa za okres od 1 stycznia do 31 grudnia 2008 r. "Report on the execution of the State Budget 2008" http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1 [Report is divided into three files: two parts of accounting report (central units + voivods) and explanatory notes] Also available on the Sejm's website: http://isap.sejm.gov.pl/DetailsServlet?id=WDU20090100058</p>

Audit Report	<p>Analiza wykonania budżetu państwa i założeń polityki pieniężnej w 2008 roku "Analysis of the execution of the state budget and execution of the assumptions of monetary policy in 2008," Supreme Chamber of Control http://orka.sejm.gov.pl/Druki6ka.nsf/0/BBC2F47CEC6A868CC12575D700267956/\$file/2055.pdf</p>
Other Documents	<p>Audit reports concerning the execution of the state budget in separate budgetary parts (ministries, other state power bodies) - audits for FY 2008 to be published by the Supreme Chamber of Control in July 2009 http://bip.nik.gov.pl/pl/bip/analiza_budzet State Treasury debt - information published monthly by the Ministry of Finance http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515 Public sector debt - information published quarterly by the Ministry of Finance http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515</p>
Relevant Ministries & Departments	<p>Ministry of Finance - State Budget Department Ministry of Finance - Public Debt Department (managing the public sector debt and State Treasury debt) Ministry of Finance - Public Sector Reforms Department (performance-based budget) Supreme Chamber of Control - Budget and Finance Department</p>

*** Government Comments for Table 2 are available at the end of the Questionnaire**

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

DISTRIBUTION OF BUDGET DOCUMENTS						
	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	Yes					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		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?</i>						
	Pre-budget	Executive’s Budget Proposal				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	No	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.

*** Government Comments for Table 3 are available at the end of the Questionnaire**

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	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?</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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

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> <p>a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 33-122</p> <p><u>Comment:</u> 1. In the citations I refer to the pages of the files, and not to the pages printed in the document, i.e. "pages 3-5" means the pages 3-5 of the PDF file. In general, the scheme of the expenditure side of the state budget is organized as follows:</p> <p>ITEMS Expenditure by economic classification TOTAL CGS CB CE CAP PDS CEU EUP Administrative unit Section 1 (functional) Subsection A Subsection B Section 2 Subsection C Administrative unit 2 Section 1 Subsection Subsection Administrative unit 3 etc....</p> <p>The term "Administrative unit" can mean:</p> <ul style="list-style-type: none"> - legislative or judiciary body, - institution subsidiary to the Parliament (e.g. Supreme Chamber of Control, the Ombudsman) - office of the minister responsible for the branch of central administration, - office of the "voivod" - central government agency subordinate to the prime minister or to the one of the ministers, - regional audit chambers - Self-Governmental Appeal Board , - "special tasks" excluded from the budget of the Minister of Finance 	a

<p>(e.g. subsidies for local governments, domestic and foreign debt servicing, budgetary reserves). The list of central administration branches is defined by the parliamentary act passed in 1997. Even if the same minister is responsible for more than one branch, the budgets for these branches should be separated as the different "administrative units."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	
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2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001-ustawa.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001-ustawa.pdf), pages 33-122

Comment:

All expenditures are classified by the "budgetary branches," and the categorization of branches is based on the NACE classification used in the EU. However, the Polish classification of budget expenditures is not fully compatible with the COFOG classification.

Some examples:

1. Functional sector "Administration" occurs in almost all governmental administrative units.
2. In general, the expenditure for tertiary education is planned for the administrative unit "Tertiary education," i.e. for the office of the minister responsible for tertiary education. However, the expenditure for functional sector "Tertiary education" occur also in administrative units "Health" (medical universities), "National defense" (military academies are subordinated to the minister responsible for national defense," "Culture" (fine arts academies).
3. In almost all governmental administrative units there are the small expenditure for Civil defense, classified in the functional sector "National defense"
4. The budgets of "voivods" are almost classified by most functional sectors.

b

Researcher Response to this question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Classification of budget expenditures was not compatible with either COFOG or with the EU ESA 95 system. Eurostat and Polish authorities discussed this issue during the EDP dialogue visit to Poland (please read Final Findings EDP visit to Poland 2007

http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/documents/FF_PL_2007.06.02_2603.pdf)

In 2009, parliament passed a new public finance bill which amended budgetary functional classification along the ESA 95 framework. http://finansy-publiczne.pl/materialy/MF_projekt_ustawy_o_finansach_publicznych_u.pdf, page 9

Peer Reviewer Two Comment: The classification of expenditures applied in the Polish budget is based on a four-level scheme: parts (referring to

administrative units/respecting subjective structure of general government sector), divisions (referring to functional classification of activity), chapters (referring to category of activity) and paragraphs (referring to economic classification of expenses). At first sight, its arrangement - of subjective manner - might signify quite substantial differences to the COFOG code (with its three-level structure and functional character). Despite this presentation, it enables functional analyses of the expenses and to a large extent divisions and chapters correspond to functions assumed in COFOG. The difference concerns more quantitative aspect of assumed functions and the degree of its aggregation (there are 32 divisions in the Polish budget while 10 functions in first level in COFOG). Taking the above into consideration and the fact that the division category of the Polish budget fully complies with NACE Rev.2 classification the response "a" should be supported. At this point it should be noted that Polish legislators has started preparation for introducing task-based budgeting (performance budget). Assumed classification is functional and much closer to COFOG (and GFS). Such character has listed in Table 2. Document: "Explanatory notes for the performance-based state budget for the year 2009" (Document Two in Support of the Executive's Budget Proposal).

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I chose my answer because the NACE classification is an international standard. Peer Reviewer 1 shows only that Polish functional classification is not fully compatible with COFOG and ESA, i.e. with some international standards.

IBP Comment: IBP editors chose answer "b" because, in order to provide an "a" answer, classification should adhere to COFOG standards.

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 33-122</p> <p><u>Comment:</u> All expenditures are classified into eight categories: - grants and subsidies, - benefits in cash for natural persons, - current expenditure of budgetary units, - capital expenditure, - settlements with the banks, - debt servicing, - contributions to the EU budget, - projects co-financed by the EU. This means that only the expenditures for the projects (programs) financed exclusively from the domestic resources are classified by economic classification. The expenditures for projects co-financed by the EU constitute 13.7% of total budget expenditure shown in the 2009 draft budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
 - Program-level data are presented for at least two-thirds of, but not all, expenditures.
 - Program-level data are presented, but for less than two-thirds of expenditures.
 - No program-level data are presented.
 - Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001-ustawa.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001-ustawa.pdf), pages 33-122

Comment:

The part of the "chapters" (sub-branches) of the program (branch) 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.

Perhaps "b" is a better answer than "a," but there are only 5 or 6 such cases, as I described.

Researcher Response to this Question was "a"

a

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The budget presents expenditures for state agencies not for individual projects. Poland wants to fully implement performance-oriented budget by year 2012 which will also radically change budget expenditure presentation from a reporting by main administrative units to reporting by tasks/programs.

Peer Reviewer Two Comment: The response "a" is definitely appropriate according to the *Guide to the Open Budget Questionnaire* (p. 22). The confusion was caused by difference in common meaning term "program" and the one assumed for the Questionnaire. Presented program-level (chapters) data concerns all administrative units and as far as financial plans of state agencies is concerned they are even more specific. The Researcher mentioned only some marginal exceptions.

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose my answer because (1) the situation is the same as in 2006 when we chose "a" (2) I agree with the Peer Reviewer's Two comment.

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

<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> <p>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> <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> True/Correct</p> <p><u>Peer Reviewer Two Comment:</u> It is to be changed in not distant future according to new law on public finance (2009) where the institution of Multiyear Financial Plan of the State is to be introduced with four- year financial perspective (BY+3).</p> <p><u>Government Comment:</u> The estimates of aggregate expenditure are presented in Convergence’s Program (two years beyond the budget year).</p>	<p>b</p>
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<p>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)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. 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. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 177-180 (appendix 6), 301-319 (appendix 12), 392-409 (appendix 16) and 410 (appendix 17)</p> <p><u>Comment:</u></p> <ol style="list-style-type: none"> 1. Any budgetary aggregates are not presented for the multi-year period 2. The expenditures for the separate programs co-financed by EU are presented for the whole financial perspective (i.e. for the years 2009-2013) 3. The data concerning so-called multi-year programs are also presented with the expenditures planned for the years 2009, 2010 and 2011. Selected investment programs are shown separately. However, the expenditures for these programs constitute only the small part of total expenditures. <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Also, it must be mention that in explanatory notes (in part concerning performance-based budgeting) all expenditures are presented in multiyear horizon.</p>	<p>C</p>
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<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://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 11-32 (appendix 1) http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 22-32</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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> <ul 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://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 11-32 (appendix 1) http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 32-39</p> <p><u>Comment:</u> See comment to Question 7.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <ul style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> See comment to Questions 5 and 6.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The estimates of aggregate revenue are presented in Convergence's Program (two years beyond the budget year).</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> <ul style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> See comment to Questions 5 and 6</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- 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).
 - Yes, the data reflect the outstanding debt at the end of the budget year.
 - Yes, the data reflect the outstanding debt at the start of the budget year.
 - No, data on the outstanding debt are not presented.
 - Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001%20-%20uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001%20-%20uzasadnienie.pdf), pages 159-161

http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf, pages 34-37

See also

<http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515>
(time series for general government's and State Treasury's debt (from 1999))

New link:

<http://www.mf.gov.pl/dokument.php?const=1&dzial=746&id=73944>

Comment:

The detailed data on the general government's debt and State Treasury's debt is presented in the "Strategy of managing the public debt" (supporting document 3, published in September 2008).

The comprehensive current data concerning the public debt is available in the website of the Ministry of Finance.

In Poland the GDP is still growing. In addition, Poland is obliged by the European Commission to reduce the general government deficit in 2012 to the level lower than 3% of GDP.

a

Peer Reviewer One Comment: The new link provided by the researcher may not open properly in Firefox. The English version of The Public Finance Sector Debt Management Strategy can be found under the following link:

<http://www.mf.gov.pl/dokument.php?const=1&dzial=746&id=70169>

The data mentioned by the researcher can be found in the statistical appendix of the Public Finance Sector Debt Management document.

Peer Reviewer Two Comment: There are actually no data at the last link pointed by Researcher. All needed information is obtained in supporting document 3.

http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf.

Government Comment: Link to the English version of the Public Finance Debt Management Strategy

http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/debt_management_strategy_2009-11.pdf

<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. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, page 66 (appendix 2, budgetary parts 78 and 79) See page 66 (part 78 = foreign debt servicing, part 79 = domestic debt servicing) http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 65-70 (chapter 5, paragraph 2.4)</p> <p><u>Comment:</u> Interest payments are part of budget expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<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://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf</p> <p><u>Comment:</u> See the comment to the question 11. In the supporting document 3 - see pages 56-60 (Appendix 7). The comprehensive data on the public debt and State Treasury debt is also published (in Polish and English) and updated (each month) by the Ministry of Finance (see http://www.mf.gov.pl/dokument.php?const=1&dzial=746&id=73944)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Link to the English version of the Public Finance Debt Management Strategy http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/debt_management_strategy_2009-11.pdf</p>	<p>a</p>
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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/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 5-12 and 178</p> <p><u>Comment:</u> The values of the basic macroeconomic parameters for 2009–2011 are presented. Inflation = Ceny (CPI index, index of prices of industrial products, GDP deflator) Number of unemployed people = liczba bezrobotnych Unemployment rate (end year) = stopa bezrobocia Interest rates = Stopy procentowe (average interest rates in central bank repo operations)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b.” Sensitivity analysis of public debt-to- GDP ratio and State Treasury debt servicing costs to changes in GDP, exchange rates, interest rates and borrowing requirements are presented on page 34 of the Public Finance Sector Debt Management Strategy. http://www.mf.gov.pl/files/dlug_publiczny/strategie_zarzadzania_dlugiem/d_ebt_management_strategy_2009-11.pdf, page 34.</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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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?
- 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).

Citation:

Comment:

In the supporting document 1 there is much brief information about the changes in the budget revenue and expenditures resulting from the legislative changes, but in general the information is not precise and the impact of the legislative changes are not estimated.

b

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." The *State budget draft for the year 2009 Explications* include information on the key national areas financing according to the National Reforms Program 2008-2011. The Program defines three priorities: Innovations, Administrative Efficiency, and Active Society.

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

<p>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?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, 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 revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to the previous question. The legislative changes influencing the budget revenues are described, but without the quantitative estimation of their impact.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “c.” The <i>State budget draft for the year 2009 Explications</i> include information on the privatization process in 2009.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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Estimates for Years Prior to the Budget Year

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)?
- 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).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001%20-%20uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001%20-%20uzasadnienie.pdf), pages 13-18 and 182-183

Comment:

In the executive's budget proposal there are no any data concerning budgetary expenditures in BY-1.

In the supporting document 1:

a) the estimates of the main budget aggregates (for both revenues and expenditures are shown for BY-1

b) for all administrative units (more precisely - for all budgetary parts) the expenditures planned for 2009 are compared with the values from the state budget for 2008 (see page 183)

In the executive's budget the estimates of revenue and expenditures for BY-1 are presented for the financial plans of all appropriated funds and for all extra-budgetary state agencies.

The figures in this table cover the whole budget (see the first line of the table)

Pages 13-18 contain the estimates of main budget aggregates for BY-1.

d

Researcher Response to this Question was "e"

Peer Reviewer One Comment: a) The table on page 183 does not contain expenditure *Estimates* of budgetary parts for BY-1 but the actual numbers from the 08 budget included there are not relevant for answering the question.

b) Chapter II (estimated execution of the 2008 state budget pages 13-18) does not contain estimated expenditures by administrative units but estimates of main *budget aggregates* (i.e. debt servicing expenditures etc)

I think that answer "d" would be appropriate.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Detailed information concerning expenditures for BY-1 is provided in "Draft state budget for year 2009. Explications" (Budget Document One in Support...) where Tables no 5 presents expenditures of budgetary parts. Moreover there is an elaboration of planned expenditures for BY-1 of Central State Institutions (annex to the Explications).

In principle expenditures are not presented for BY-1 in the core Executive's Budget Proposal. But there are some examples of data concerning BY-1. As stated above the draft of executive's budgets does present expenditures for BY-

1 of financial plans of Appropriated State Funds (annex 5) and Extra-Budgetary State Agencies (annex 13). Some additional information for BY-1 can deduce from juxtapositions concerning long-term programs and investments (annexes 6, 12) and expenses of EU Funds (annex 14).

Government Comment: A more appropriate response to this question would be "a." As said in the comment: for all administrative units (budgetary parts) the expenditure planned for 2009 are compared with the values for the state budget for 2008.

IBP Comment: IBP editors chose answer "d" following Peer Reviewer One and the researcher.

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?
- 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).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001%20-%20uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001%20-%20uzasadnienie.pdf), page 184

Comment:

- The totals are presented in the first line of the table
- The data include ALL expenditures
- The classification is based on the NACE system

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Classification of the budget expenditure is not fully compatible either with COFOG or with EU ESA 95 system (also consider may comment to question 4).

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I suggest staying with "a" for the same reasons as described in the comment to the question 2.

IBP Comment: IBP editors chose answer "b" because classification should adhere to COFOG standards.

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:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001%20-%20uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001%20-%20uzasadnienie.pdf), page 42.

Comment:

The aggregated expenditures in major groups of economic classification are compared (page 42 of supporting document 1) with the appropriate date from the state budget for BY-1 (2008).

In my opinion the appropriate answer should be "c." Answer "a" was suggested in the IBP comments to the previous questionnaire.

C

Researcher Response to this Question was "a"

Peer Reviewer One Comment: More appropriate answer to that question would be "c" as the classification does not seem compatible with international standards in year 2009 and in year 2008
Not all expenditures are covered

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." All budget's expenditures (100%) aggregated and grouped in economic classification (paragraphs) are compared to BY-1 in place pointed by Researcher ("Draft state budget for year 2009. Explications" - Budget Document One in Support p. 42.). As stated in response to question 3 used categorization is not fully compatible with international standards.

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I chose answer "c" – see my initial comment.

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

<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> See page 387 in the executive’s draft budget: http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf</p> <p><u>Comment:</u> Such data are presented only for the programs co-financed by the EU.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>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)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> In general, if the estimates for BY-1 are presented, they are based on the operational report for July or August</p> <ol style="list-style-type: none"> It isn’t fixed by law. I wrote, that the figures referring to BY-1 are based on the operational report and not that these figures are transferred from the operational report to the budgetary documents. The data concerning BY-1 are the estimates of MoF staff, and the operational reports from July, August are the basis for these estimates. <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
<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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>

<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> See page 387 in the executive's draft budget: http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf</p> <p><u>Comment:</u> Such information (for 2007 and 2008) are presented only for the programs supported by the EU, excluding the pre-accession funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <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 expenditures are presented in the budget or supporting budget documentation. 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> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. 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> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 25-32</p> <p><u>Comment:</u> The data for BY-1 (estimates) and BY-2 (actual data) 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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <p>a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 32-39</p> <p><u>Comment:</u> See comment to question 27 Cła _____ Custom duties Dywidendy _____ Dividends Wpłaty z zysku NBP _____ Contributions from the NBP (central bank) profit Dochody jednostek _____ Fees and fines collected by the state agencies Pozostałe dochody _____ Other non-tax revenue Wpłaty jednostek sam _____ Contributions from the self-government units (paid by the self government units with the highest income Dochody zagraniczne _____ Foreign revenue</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. 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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<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> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 22-39</p> <p><u>Comment:</u> See the comment to the question 27</p> <p>Total revenue – page 27 Taxes – pages 28, 29 VAT – page 30 Excise tax – page 31 CIT – page 32 PIT – page 34 Non-tax revenue page 35 Custom duties – page 34 Dividends – page 37 Other non-tax revenue – page 39 Contributions of the local governments – page 40 Foreign revenue (Excluding transfers from EU budget and foreign aid) – page 41 Transfers form EU budget – page 42</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 25-32</p> <p><u>Comment:</u> See comment to question 27.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 22-39</p> <p><u>Comment:</u> See comment to question 27</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <p>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 159-161 http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf, pages 34-37</p> <p><u>Comment:</u> The data for 2007 and 2008 are presented in supporting document n.3.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Link to the English version of the Public Finance Sector Debt Management Strategy http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/d_ebt_management_strategy_2009-11.pdf, pages 33-36.</p>	<p>a</p>
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<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://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 22-39 http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf, pages 34-37</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: True/Correct</p> <p>Peer Reviewer Two Comment: Mistake in pages of first citation: http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/hfile/1001%20-%20uzasadnienie.pdf, pages 165-167.</p> <p>Government Comment: Link to the English version of the Public Finance Sector Debt Management Strategy http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/d_ebt_management_strategy_2009-11.pdf, pages 33-36.</p>	a
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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"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, pages 44-54 http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 125-128 (annex 4), 129-176 (annex 5) and 320-384 (annex 13).</p> <p><u>Comment:</u> The executive's budget proposal 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 two types of such extra-budgetary units) and for selected (by the Minister of Finance) self-financing state agencies. All these plans are also described in supporting document n.1. The financial plans of appropriated funds and the plans of state agencies contain estimates (BY-1) for all items of revenue and expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <p>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on intergovernmental transfers is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, page 66 (plan of general subsidies for the local governments), pages 182-200 (subsidies for the commissioned tasks - annex 8)</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 also described (in a comprehensive manner) in the supporting document 1.</p> <p>For the narrative discussion of intergovernmental transfers see Supporting Document 1: – Chapter IV 5.5 (page 40), – Chapter V 2.1 (pages 47-57)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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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://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 201-2007 (annex 9)</p> <p><u>Comment:</u> Only the total amount of the transfers to the separate public corporations is presented, without the calculation on proposed transfers, and without a clear presentation of supported activities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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:</p> <ul style="list-style-type: none"> - 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 <p>is not described in the budgetary documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?
- a. 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.
 - b. Yes, information is presented, highlighting key information, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on financial assets is not presented.
 - e. Not applicable/other (please comment).

Citation:

<http://bip.msp.gov.pl/dokumenty/zalaczniki/1-1382.pdf>

Comment:

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 (or even later) and are not part of the budgetary documentation.

The report for 2007 was published in January 2009

Researcher Response to this Question was “d”

Peer Reviewer One Comment: A more appropriate response to this question would be “e.” Although the present information on financial assets held by the government are not included in any of the budget’s document’s but are available from National Bank of Poland (Central Bank)

<http://www.nbp.pl/homen.aspx?f=/en/statystyka/qfa.html>

XLS file: http://www.nbp.pl/statystyka/pieniezna_i_bankowa/dwn/krf.xls.

Quarterly financial accounts present financial assets and liabilities of resident entities (including government). Data are compiled in line with the ESA95 standards and with taking into consideration the ECB requirements for all EU members.

Peer Reviewer Two Comment:

Government Comment: Additionally information about the amount and management of liquid assets of State Treasury are presented in the Public Finance Debt Management Strategy on page 19.

http://www.mf.gov.pl/files/dlug_publiczny/strategie_zarzadzania_dlugiem/d_ebt_management_strategy_2009-11.pdf

Researcher Response: We chose to keep “d” because the information mentioned by Peer Reviewer One is not included in the Executive’s Budget Proposal.

IBP Comment: IBP editors chose answer “d” following the Researcher’s argumentation, and because statistics from the National Bank do not form part of the executive’s documentation.

d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://bip.msp.gov.pl/dokumenty/zalaczniki/1-1382.pdf</p> <p><u>Comment:</u> See comment to question 39.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "e." See comment to the previous question.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>Researcher Response:</u> We chose to keep "d" because the information mentioned by Peer Reviewer One is not included in the Executive's Budget Proposal.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" in agreement with the Researcher.</p>	<p>d</p>
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41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

- 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).

Citation:

http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf, page 57

Comment:

Expenditure arrears of state agencies are treated as part of the State Treasury debt and presented in supporting document n.3.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: Correct. There is also narrative discussion available in the quoted document (pages 12-16). English version is also available (pages 12 -15) at:

http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/d_ebt_management_strategy_2009-11.pdf

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The cited document lacks a comprehensive narrative discussion concerning expenditure arrears. One can find only some discussion on selected public areas: local governments, health care units and social security funds (p. 12-16).

Government Comment: The expenditure arrears of the public finance entities are classified as "matured payables" and included in the public finance sector debt figure according to Polish methodology. Current data on public debt, presenting debt figures for groups of public sector entities, as well as a 3-year forecast of public finance sector debt and State Treasury debt is presented in the Public Finance Debt Management Strategy. A 3-year forecast of public finance sector debt, debt of the central, local and social security sub-sectors and of State Treasury debt is presented in the justification of the draft Budget Act. Analysis of changes in debt of individual groups of the public finance sector entities, including matured payables, are discussed in Chapter II of the Strategy.

http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/d_ebt_management_strategy_2009-11.pdf

IBP Comment: IBP editors chose answer "b" in agreement with Peer Reviewer Two.

b

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf, page 161</p> <p><u>Comment:</u> Only the information concerning the State Treasury guarantees is presented.</p> <p><u>Peer Reviewer One Comment:</u> True/Correct. Information concerning State Treasury guarantees is also available in the Debs Management Strategy http://www.mf.gov.pl/files/dlug_publiczny/strategie_zarzadzania_dlugiem/d_ebt_management_strategy_2009-11.pdf, page 16</p> <p><u>Peer Reviewer Two Comment:</u> The cited information is on page 167, not page 161.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001%20-%20uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001%20-%20uzasadnienie.pdf), pages 38-39 and 137-143
[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001-ustawa.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001-ustawa.pdf), pages 385-410 (annexes 14-17)

Comment:

Only information concerning financial assistance is presented. Poland doesn't obtain any significant assistance in-kind. We have also other sources of financial assistance e.g. so-called "Eco-fund" (conversion of the Polish external debt into the ecological investment), the grant of European Economic Area, and grant from Swiss Government.

Researcher Response to this Question was "a"

e

Peer Reviewer One Comment: The Polish "EcoFund" was established in 1992, following Poland's debt relief agreement with the "Paris Club." This agreement included an option for creditor countries to make bilateral agreements with Poland for the conversion of up to an additional 10% of debt for environmental protection purposes. The Ecofund is "debt-for-environment" swap and it is set up along the St. Petersburg guidelines on environmental funds. Having said that and bearing in mind the decision taken by the Open Budget Survey editors to not consider EU funds as donor funds, the correct answer is "e."

Peer Reviewer Two Comment: A more appropriate response to this question would be "e." Apart from detailed information concerning funds from EU/EEA there is no details on donor assistance in budget documents. In Executive's Budget Proposal we can find only one figure titled: Total amounts coming from EU and other sources, without any further information on it (p. 11). Summing up, in case of exclusion EU/EEA funds we cannot unambiguously know whether there is no other donor assistance (mark "e") or there is any, but of very marginal character "d." I would rather opt to choose "e."

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

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

45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

- a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on tax expenditures is not presented.
- e. Not applicable/other (please comment).

Citation:

http://www.mf.gov.pl/_files_/bip/bip_publicacje/2009/dziennik_1_09a.pdf,
pages 25-36
http://www.mf.gov.pl/_files_/bip/bip_publicacje/2009/dziennik_3_09.pdf
, pages 3-6
http://www.mf.gov.pl/_files_/podatki/statystyki/za_2008/roz-pit_2008.pdf

Comment:

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.
In addition, the aggregated data (including tax reliefs) concerning separate taxes (e.g. PIT) are published yearly by the Ministry of Finance.

1. The Minister of Finance is obliged to publish (each month) the directory of legal persons and natural persons who were waived tax arrears, late payment interest or the prolongation fees in an amount exceeding 5.000 PLN. As citations I gave three examples of such directories.
2. The citations are taken from the Biuletyn Informacji Publiczne (BIP = Bulletin of Public Information) – it's a kind of electronic version of the official journal. All ministries (and many other public institutions) are obliged to have their websites in the BIP (www.bip.gov.pl)

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

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://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf, pages 129-176 (annex 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>All earmarked funds are listed in the appendix quoted in the citation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>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?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> According to article 9, paragraphs 3 and 4, of the Act of 24 May 2002 on Internal Security Agency and Foreign Intelligence Agency:</p> <ul style="list-style-type: none"> - 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. <p>In my opinion it is not clear if these funds are supplying exclusively from the state budget.</p> <p>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.</p>	d

Researcher Response to this Question was “e”

Peer Reviewer One Comment: It is difficult to answer the question. I would also suggest answer “e.” According to the 2009 budget act, expenditures on Internal Security Agency + Military intelligence Agency + Anticorruption Agency amount only to around PLN 990600K, or 0.3% total budget spending; but, as the researcher correctly pointed out, secret operations are financed from special operational fund, the size of which is not publicly known. English language version of the quoted Act on Internal Security Agency and Foreign Intelligence Agency can be found here:

http://se2.dcaf.ch/serviceengine/Files/LegalDB/104362/ilegaldblaw_lawupload/6F8BA9E5-9349-4EF3-87A4-8D434F7FA306/en/Poland_InternalSecurityAct2002.pdf.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” There is no specific information on secret items related to national security, intelligence or interior affairs in budget documents. So the response should be “d” – no data are available to the public. One can assume that appropriate services are to finance its operations from budgetary means (at least to a substantial degree regarding Researcher’s remark, but the question is whether all of means are or not encompassed in budgets of special units). Trying to assess a share of money spent on secret operations we can only do a very rough estimation, for example through summing up the overall expenses on particular government agencies and comparing them to budget spending. So all budgets for army and civil special services approximately account to 1,4 b. PLN (intelligence and counterintelligences are less than 400 m. PLN and civil services – altogether: Security Agency, Foreign Intelligence Agency and Central Anti-Corruption Bureau is about 700 m. PLN). It should be noted that secret operations may consume only a share of that sums. Summing up, we can assume that secret operations should not exceed 1% of the budget year expenditure, which is 321 b. PLN (remembering that such activity is also partly carried by Police and Border Guard). Then one could assign an “a” answer.

Government Comment: Defense expenditures are regulated by the act of 25th May 2001 on rebuilding and technical modernization and Polish Armed Forces’ finance. It sets the level of expenditure on national defense not lower than 1.95% of previous year Gross Domestic Product.

Researcher Response: We chose to keep answer “e” because the information mentioned by Peer Reviewer One is not included in the Executive’s Budget Proposal.

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

The Budget Narrative & Performance Monitoring	
<p>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?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The medium-term government's policy goals are presented in the "National Development Strategy," accepted by the Council of Ministers on 29 November 2006 (English version available: http://www.mrr.gov.pl/rozwoj_regionalny/poziom_krajowy/strategia_rozwoju_kraju_2007_2015/Strony/srk_0715.aspx) However, this document does not clearly influence the process of budget preparation.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "c." The State budget draft for the year 2009. Explications include information on the key national areas financing according to the National Reforms Program 2008-2011. The Program defines three priorities: Innovations, Administrative Efficiency, Active Society. Moreover, there is obligation that in explanatory note objectives and specific targets for performance-based budget must be coherent and consistent with goals established in general and specific governmental strategic documents.</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

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)?
- 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.
 - Yes, information is presented, highlighting the major policy goals, 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 over a multi-year period is not presented.
 - Not applicable/other (please comment).

Citation:

http://www.mrr.gov.pl/rozwoj_regionalny/poziom_krajowy/strategia_rozwoju_kraju_2007_2015/Strony/srk_0715.aspx

http://www.mrr.gov.pl/rozwoj_regionalny/poziom_krajowy/strategia_rozwoju_kraju_2007_2015/Documents/Zalozenia_aktualizacji_SRK_przyjete_przez_RM_30_grudnia_2008r.pdf (draft update of the National Development Strategy - only in Polish)

http://www.funduszeStrukturalne.gov.pl/NR/rdonlyres/2BD5B9B6-767E-473C-B198-496FDEC4DFED/42148/NSRO_an_20_07.pdf

Comment:

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 (national Strategic Reference Framework 2007-2013).

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." The State budget draft for the year 2009. *Explications* include information on the key national areas financing according to the National Reforms Program 2008-2011. The Program defines three priorities: Innovations, Administrative Efficiency and Active Society.

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

d

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

- a. Non-financial data are presented for all programs.
- b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
- c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
- d. No non-financial data are presented.
- e. Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001-uzasadnienie%20zadaniowe.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001-uzasadnienie%20zadaniowe.pdf) (available only in Polish)

Comment:

The separate volume (more than 300 pages) of explanatory notes to the executive's budget proposal was devoted to comprehensive descriptions of all programs financed from the state budget. Non-financial performance measures are presented for the majority of programs and sub-programs. In some cases there are no performance measures, but the measures to monitor are indicated.

The described programs cover all proposed budget expenditure; only expenditures such as unconditional grants for local governments, contingency funds not assigned to the specific programs, contributions to the EU budget, are excluded.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: The separate volume (more than 300 pages) of explanatory notes to the executive's budget was devoted to the comprehensive descriptions of all activities financed from the state budget. The non-financial performance measures are presented for the majority of tasks and subtasks. In some cases there are not the performance measures, but the measures to monitor are indicated.

Described programs cover all proposed budget expenditure, only such expenditures as unconditional grants for local governments, contingency funds not assigned to the specific programs, contributions to the EU budget, are excluded.

a

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- 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).

Citation:

Comment:

A performance-based budget is presented in the separate volume of Explanatory Notes (supporting document n.1), but it still has the status of an experiment. In comparison with the state budget 2008, however, the methodology for preparing a performance-based budget has significantly improved: performance measures are better chosen. In my opinion the first assessment of this budget can be done when the report on the execution of performance-based budget will be published by the government

- Non-financial data are presented in the separate volume of explanatory notes
([http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001-uzasadnienie%20zadaniowe.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001-uzasadnienie%20zadaniowe.pdf))
- The answer cannot be "d," because non-financial data are presented in the supporting documents. However, in my opinion, a reliable assessment of the usefulness of the performance indicators is not yet possible.

C

Researcher Response to this Question was "e"

Peer Reviewer One Comment: Although I do agree with the researcher that a reliable assessment of the usefulness of the performance indicators is not yet possible, the methodology of performance budget indicators was significantly improved. The table below shows how the performance budgeting structure of expenditures has been changed in year 2009.

Year 2008	Year 2009
166 tasks 454 subtasks 656 objectives 957 indicators	152 tasks 550 subtask 1041 objectives 1060 indicators
Performance budget cover 44% of State expenditures	Performance budget cover 100% of state budget expenditure
Part of the trustees excluded from performance planning	THE FIRST performance budgeting structure of expenditure for all budgetary chapters trustees

Tasks and subtasks specified by trustees within the scope of particular budgetary chapters	Tasks and subtasks defined by trustees in accordance with functional expenditure structure, according to the list of functions and tasks specified by the MoF		
<p>In light of the answer given in the OBI 2008, I would suggest "b" or even "a."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." The process of introducing non-financial data for program performance assessment in 2009 was rather in its early stages and to a considerable degree had experimental and training character (Budget Document Two in Support). So it is difficult to unambiguously assess usefulness of experimentally proposed measures, hence problems with response to this specific question. But, because uniform rules about this were announced in the middle year (rules which will be legally binding from the next budgets onwards), and given that, according to those rules, substantial methodological changes have been introduced, we may infer that previous applied non-financial data (the ones in question) were not fully useful for assessing program performance.</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "e," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I chose answer "e" because - as we also see in the peer reviewers' comments - we have no sufficient information to assess the situation (the usefulness of the non-financial indicators from the performance-experimental based budget).</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" after considering all comments, and in agreement with Peer Reviewer Two.</p>			

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-uzasadnienie%20zadaniowe.pdf (available only in Polish)</p> <p><u>Comment:</u> See comment to question 50. Performance indicators are shown in table on pages 212-350 (numbers of pages in the PDF file) of the document quoted in the citation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-uzasadnienie%20zadaniowe.pdf (available only in Polish)</p> <p><u>Comment:</u> For examples, see the previous answer. I did not say that the indicators are well-designed, but that they are – in general – better than those in the 2008 budget.</p> <p><u>Peer Reviewer One Comment:</u> I agree. The Ministry of Finance continues to improve the indicators framework. In 2009 the Ministry of Finance hired PwC as an economic adviser to design the base of performance indicators for the performance-based budget. The report was released in May 2009 and the 2010 budget is based on improved indicators.</p> <p><u>Peer Reviewer Two Comment:</u> Please see comments to question 51.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- a. All performance indicators are used in conjunction with performance targets.
- b. Most performance indicators are used in conjunction with performance targets.
- c. Some performance indicators are used in conjunction with performance targets, but most are not.
- d. No performance indicators are used in conjunction with performance targets.
- e. Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001-uzasadnienie%20zadaniowe.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001-uzasadnienie%20zadaniowe.pdf) (available only in Polish)

Comment:

See comment to question 50.

As a rule, each performance target should have its performance indicator, and two values: "basic" (last available) and "planned for the FY" should be shown in the table of performance targets (pages 222-350 in the document quoted as "Citation"). However, some values of performance indicators are omitted.

See for example:

Page 345 - Target: Efficient functioning of the Ministry of Regional Development - no basic value, no planned value

Page 338 - no values for performance indicator "Number of detected frauds against the EU budget in the Common Agriculture Policy"

Page 334 - no values for performance indicator "Area of farmland with decreasing cost of production"

Etc.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

b

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?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

[http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\\$file/1001%20-%20uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/$file/1001%20-%20uzasadnienie.pdf), pages 131-136

Comment:

Beneficiaries of Social Assistance.

According to the provisions of the Act on Social Assistance, persons holding Polish citizenship, residing and staying within the territory of the Republic of Poland, and foreigners residing and staying on the territory of the Republic of Poland, holding a residence permit or refugee status, as well as citizens of the European Union and European Economic Area, who stay on the territory of Poland and who hold a stay permit, are entitled to social assistance benefits.

Social assistance is granted to persons and families, in particular for the following reasons: poverty, orphanage, homelessness, need to protect motherhood, unemployment, disability, prolonged illness, incompetence in childcare matters likewise in running a household, particularly in case of incomplete and large families, alcoholism or drug addiction, difficulties in adjusting to life after discharge from penitentiary institution, natural or ecological disasters.

The main groups of social assistance beneficiaries are as follows:

- the homeless (assistance in form of providing shelters, meals, clothes)
- the unemployed (cash benefits, integration activities)
- the disabled and the dependent people (care services, social assistance homes, cash benefits)
- the poor (cash benefits)
- the elderly (care services, social assistance homes, cash benefits)
- families and children (cash benefits, supplying nutrition for children in schools)
- the victims of natural and ecological disasters (purpose benefit).

(Citation from the website of the Ministry of Labor and Social Policy <http://www.mpips.gov.pl/index.php?gid=1311>).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

Additional Key Information for Budget Analysis & Monitoring	
<p><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>	
<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> <ol style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/index.php?const=3</p> <p><u>Comment:</u> The section "Tax system" on the Ministry of Finance website contains much information, such as:</p> <ul style="list-style-type: none"> - general description of the tax system, - information about the tax administration, - description of separate taxes and the tax rates, - so-called "e-declarations" for selected taxes, - statistical data, - FAQ. <p>See the English version of the tax system description: http://www.mf.gov.pl/index.php?const=1&dzial=1562&wysw=84&sub=sub4</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/_files_/podatki/statystyki/za_2008/roz-pit_2008.pdf http://www.mf.gov.pl/_files_/podatki/statystyki/za_2008/informacja_roczna_cit_2008.pdf</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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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=su b5 http://www.mrr.gov.pl/english/european_funds_2007_2013/european_funds_2007_2013/strony/default.aspx http://www.mrr.gov.pl/english/strategies/nss/strony/nss.aspx http://www.mrr.gov.pl/english/strategies/csf/strony/csf.aspx http://www.mrr.gov.pl/english/strategies/csf/strony/csf.aspx (Rural Development Programme for 2007-2013)</p> <p><u>Comment:</u> Poland receives credits (not assistance) from the World Bank and the EIB, and currently does not receive assistance (aid) from the IMF or any other international organization.</p> <p><u>Peer Reviewer One Comment:</u> True/Correct. Poland has a 12 month agreement with the IMF under the FCL, but the authorities treat the arrangement as precautionary.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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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> <ol style="list-style-type: none"> 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. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.ekofundusz.org.pl/us/index.htm http://www.eog.gov.pl/ http://www.eog.gov.pl/english/Strony/Basic%20information.aspx http://www.programszwajcarski.gov.pl/ http://www.programszwajcarski.gov.pl/english/Strony/default.aspx</p> <p><u>Comment:</u> For details concerning the EcoFund - see http://www.ekofundusz.org.pl/us/index.htm (English page).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. 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> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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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)?

- 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).

Citation:

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: Correct.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." One can find a presentation concerning some basic budgetary terms in non-technical language here:

http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/budzet_podstawowe_pojecia.pps.

Government Comment: A more appropriate response to this question would be "c." Definitions related to public debt and its management are available in the Annex 1. Glossary to the Public Finance Debt Management Strategy.

http://www.mf.gov.pl/files/dlug_publiczny/strategie_zarzadzania_dlugiem/debt_management_strategy_2009-11.pdf

Researcher Response: I chose my answer because the document indicated by Peer Reviewer Two contains only a few definitions with many serious errors and I cannot recommend it as a source of information. This problem was already discussed during the previous review, and the agreed choice was "d."

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

d

63. Do citizens have the right *in law* to access government information, including budget information?
- 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).

Citation:

<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm> (Constitution of Poland - see Chapter 2, Article 61)

<http://www.epractice.eu/en/document/288334> (unofficial English text of the Act of 9 September 2001 on Access to Public Information)

http://www.transparency.pl/ti/raport_z_projektu_inf_pub/raport

Comment:

Free access to public information is granted by the provisions of the Constitution (article 61) and by the law of September 6 2001 on access to public information. In the opinion of Transparency International Poland (being in line with my experience), in many cases the laws concerning access to public information are not observed and enforced. The report was published in 2006, but until now the situation has not changed significantly.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Free access to public information is granted by a primary act. Budget information availability is very good in comparison to peer countries in the region.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

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

<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> Financial information is relatively easily available (see comment to question 63), but the essential problem is the lack of data concerning the quality and availability of public services.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> See comment to question 64.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. 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> The Council of Ministers shall submit to the <i>Sejm</i> a draft Budget for the next year no later than three months before the commencement of the fiscal year in question. In exceptional instances, the draft may be submitted later - See chapter 10, art. 222 of the Constitution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

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)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=169566>

Comment:

The Minister of Finance is obliged to issue the regulation concerning the organization of budget preparation, called "budgetary note." The budgetary note for 2010 (dated May 20, 2009) was released on May 29, 2009

All links refer to the same document. The timetable is defined in the paragraphs 5-7 in

http://www.mf.gov.pl/_files_/budzet_panstwa/nota_budzetowa/2009/rozporzadzenie_20.05.2009.pdf

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul 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> The government does not report its progress in the budgetary process, so we cannot find "proof of adherence to the timetable" in the official documents. My knowledge in this area is based on the contacts and interviews with the MoF staff.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul 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.sejm.gov.pl/prawo/konst/angielski/kon1.htm (see chapter 10, art. 221)</p> <p><u>Comment:</u> According to article 221 of the Constitution, the right to introduce budget legislation “shall belong exclusively to the Council of Ministers.” 1. The parliament can change the draft budget, but the parliament (and MPs) should not influence the process of preparing the draft budget. 2. The consultations among coalition partners are not the part of official budgetary process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

<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>

Comment:

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 strongly influence the budgeting process.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

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=176476&typ=news (only the summary) http://opzz.org.pl/aktualnosci/glowna.html/id/628 (full text published by the All-Poland Alliance of Trade Unions)</p> <p><u>Comment:</u> The Pre-Budget Statement for FY 2010 was accepted by the Council of Ministers on June 15, 2009 and released on June 19, 2009</p> <p>The link above contains (amongst other documents) the full text of the pre-budget statement. I gave these links to show the dates (MoF published the summary of the pre-budget statement on June,19 2009, and the trade-unions published the full text on July,1, It is the only place that I found in the web with the full text of this document. To find the text on the trade unions' website you should (1) press "Założenia do budżetu państwa na 2010 rok," (2) open the archive, (3) unzip the first file in the list.</p> <p>Peer Reviewer One Comment: Correct, but this is somehow contradictory to what was put in table 2 (pre – budget statements). By law each year, no later than June 15, the Government must send the macroeconomic assumptions for next year's budget to a tripartite commission for consultations. As such the assumptions are also available on the commission web page (in polish) http://www.dialog.gov.pl/node/272</p> <p>Peer Reviewer Two Comment: The document is also to be found at site of employers' confederation: http://www.cml.kpp.org.pl/upload/binaries/act/1162/zalozenia_projektu_budzetu_panstwa_2010.pdf.</p> <p>Government Comment: Generally full text of pre-budget statement was shown to the public on the website but on June 19, 2009 Ministry of Finance published executive summary.</p>	<p>a</p>
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<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> http://opzz.org.pl/aktualnosci/glowna.html/id/628 (full text published by the All-Poland Alliance of Trade Unions)</p> <p><u>Comment:</u> The pre-budget statement for the FY 2010 contained only the description of the current budgetary situation and the macroeconomic framework for 2010. The fiscal framework was not presented; even the most important budget aggregates were not estimated.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The pre-budget statement for the FY 2010 contained: estimation of the current macroeconomic situation, macroeconomic assumptions for 2010 and the state budget situation.</p>	<p>C</p>
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<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://opzz.org.pl/aktualnosci/glowna.html/id/628 (full text published by the All-Poland Alliance of Trade Unions)</p> <p><u>Comment:</u> See comment to question 72</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
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"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget 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> See comment to question 66.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

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?
- 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.
 - Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
 - Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
 - No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
 - Not applicable/other (please comment).

Citation:

<http://www.sejm.gov.pl/prawo/regulamin/kon7.htm>
<http://www.sejm.gov.pl/english/prace/cw1.htm>

Comment:

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 to the press.

Since 2006, the Standing Orders of the Sejm allow also open public hearings, but until now this opportunity has not been used in the budgetary process.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Correct. Minutes from Public Finance Commission meetings are available under following link
<http://orka.sejm.gov.pl/Biuletyn.nsf/fkskr6?OpenForm&FPB>.

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

1) The institution of public hearings (in its legal meaning) is quite new in the Polish law system – it was introduced in 2005. It is not an obligatory element of the legislation process; the decision on whether to organize hearings is in the hands of a particular parliamentary commission. So far there was not any public hearing directly concerning budgetary matters.

2) Sessions of the appropriate commission (Commission of Public Finances) are not open to wide public. Apart from its members (MP), usually parliamentary analysts, government and various social institutions representatives are invited (whose matters concerns discussion). Media often take part in sessions and broadcast some information on its works. Invited guest may ask questions and express their opinions on proceeded matters. So according to the *Guide to the Open Budget Questionnaire*, we can describe the sessions as a public hearing. The question here is how to interpret the phrase "some constituencies" - whether invited guests can or not be named as constituencies (electorate). I would not do that, because they are more specialists or stakeholders than electorate (but maybe the crux of matter is of language differences). In another case, assigning "b" would be appropriate. Link to site on the works of

<p>the commission, with detailed minutes: http://orka.sejm.gov.pl/Biuletyn.nsf/fkskr6?OpenForm&FPB.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	
<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"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm</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. The problem is that any of the suggested answers is good, because (1) the budgets of all state agencies and departments are subject of discussion in the parliamentary commissions; (2) none of the hearings is fully public, although the press and NGO representatives can participate (and, in fact, participate) in the hearings. In the Standing Orders, see articles 105–110.</p> <p><u>Peer Reviewer One Comment:</u> True /Correct. Minutes from Public Finance Commission meetings are available under following link http://orka.sejm.gov.pl/Biuletyn.nsf/fkskr6?OpenForm&FPB.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>

<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> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm</p> <p><u>Comment:</u> See comment to question 75.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation:

<http://www.sejm.gov.pl/prawo/regulamin/kon7.htm>

<http://orka.sejm.gov.pl/Biuletyn.nsf>

Comment:

All reports are published on the Sejm's website.

Examples (Public Finance Commission, three sessions concerning the 2009 budget):

(1) Type <http://orka.sejm.gov.pl/Biuletyn.nsf> in the browser

(2) Choose "wg numeru biuletynu VI kadencja"

(3) In the window "Podaj nr biuletynu" type 1381 or 1396 or 1425

(4) Press "Znajdź"

(5) In the new window choose the first file in the list - you will see the minutes of the session

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

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> <p>a. 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.</p> <p>b. 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.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.sejm.gov.pl/prawo/regulamin/kon7.htm (chapter 12)</p> <p><u>Comment:</u> Such information is provided to the permanent parliamentary committee for secret services.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>, chapter 10

Comment:

According to article 220 of the Constitution of Poland, "The increase in spending or the reduction in revenues from those planned by the Council of Ministers may not lead to the adoption by the Sejm of a budget deficit exceeding the level provided in the draft Budget", and "The Budget shall not provide for covering a budget deficit by way of contracting credit obligations to the State's central bank." Other amendments are allowed.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The legislature cannot change the budget deficit level.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose answer "b" because the quote from the Constitution outlines that (limited) changes are possible. This is in line with the *Guide to the Open Budget Questionnaire*.

IBP Comment: IBP editors chose answer "b" following the Researcher's argument.

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://isap.sejm.gov.pl/DetailsServlet?id=WDU20052492104</p> <p><u>Comment:</u></p> <p>1. According to articles 99 and 100 of the Law of June 30, 2005 on Public Finance, in the Enacted State Budget the expenditures should be:</p> <ul 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>2. The same rules are repeated in the new Public Finance Act passed on August 27, 2009. The new act should come into force on January 1, 2010.</p> <p>Each line in the appendix 2 (in the executive's draft budget, and in the approved budget, represents one program</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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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=34&id=162501 (preliminary reports) http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557 (operational reports)</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, and (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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. 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=34&id=162501 (preliminary reports) http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557 (operational reports)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- 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).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557>
(operational reports)

Comment:

Data concerning the expenditures for the separate programs are collected by the Ministry of Finance and are available on request, but are not published.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Correct.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." The In-Year Reports do not contain program-level details in the meaning described in the *Guide to the Open Budget Questionnaire* – see Peer Reviewer Two Comment to question 4. The possibility of receiving data on separate programs on request is not relevant, due to lack of program details in the reports in question.

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose answer "b" following previous argumentation.

IBP Comment: IBP editors chose answer "b" following the Researcher's argument.

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?

- 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).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557>
(operational reports)

Comment:

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). As the operational reports from the past years are still available on the MoF's website, one can easily compare the expenditure form the current year with the data concerning the previous year. However, such coefficients are not explicitly shown on the website.

In the operational report for June 2008 (being an appendix to the mid-year report):

- 1) revenue (table 3) - the column 2 (Excel F) contains the enacted budget, next columns - the data concerning the execution of the budget (there were any changes of the plan of the revenue)
- 2) financing (last part of the table 1) - the same,
- 3) expenditures (aggregated, table 6) - the enacted plan in the column 2 (Excel E),

The plan after the virements (Polish "Plan po zmianach") in the column 3 (Excel F), in the next columns - the execution of the budget

- 4) expenditures (by functions, table 7) - "a" is the enacted budget, "b" budget after the virements, "c" is execution
- 5) expenditures (by administrative units, table 8) - the same

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557 (operational reports)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not 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=165557 (operational reports)</p> <p><u>Comment:</u> The same situation as in question 85.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. 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=165557 (operational reports)</p> <p><u>Comment:</u> See comment to question 85. In practice, during the fiscal year there are no amendments to the original estimates of revenues, <i>if</i> the budget was not updated by the Sejm. Such update took place in August 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557 (operational reports) http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515</p> <p><u>Comment:</u> General information on actual borrowing is shown in the operational reports. In addition, the Ministry of Finance publishes time series concerning the State Treasury debt (updated monthly) and time series concerning the General Government Sector's debt (updated quarterly).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> <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, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515 http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70509</p> <p><u>Comment:</u> Such information (very comprehensive) is published by the Ministry of Finance every month in separate documents, available on the website (not in budget in-year reports).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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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)?
- 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).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557>
(operational reports)

<http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515>

Comment:

Preliminary reports (very short) are released 15 days after the end of the reporting period, while operational reports are released 35–40 days after the end of the reporting period. The exception is the operational report for December, published much later (typically in April or May, when the year-end report is ready).

Researcher Response to this Question was “b”

b

Peer Reviewer One Comment: A more appropriate response to this question would be “a.” Preliminary reports are available after 15 days. Link here: <http://www.mf.gov.pl/index.php?const=5&dzial=34&wysw=5&sub=sub1>. Answer “a” is also preferable in order to maintain the consistency of the assumptions used in selecting answers across the countries (check i.e. Czech Republic IBP 2008).

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.

Researcher Response: I chose answer “b” because the preliminary reports cannot be treated as the “real” in-year report. The preliminary report is a one-page document, based on the reports from the MoF’s banking accounts in the central bank, and not based on the full reports of line ministries. That is why only data concerning the expenditure of MoF are published in this report. In addition, data in the preliminary reports are not very accurate - please compare any preliminary report with the operational report concerning the same period and published one month later. In 2006 we also chose “b.”

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

<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> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. 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. 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 does 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> Information on Macroeconomic Outlook and Public Finance (Informacja kwartalna o sytuacji makroekonomicznej i stanie finansów publicznych), where information concerning changes in economic outlook is to be found. The report for 2nd quarter may be treated as a kind of Mid-Year Report, but without detailed information on budgetary expenditures: http://www.mf.gov.pl/index.php?const=5&dzial=3502&wysw=2).</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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<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 question 92 and to question 85.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	C
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94. What is the most detail provided in the mid-year review for expenditures?

- 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).

Citation:

Comment:

See comment to question 92.

Narrative mid-year review is always sent to the parliament together with the so-called "operational report" for the first half of the year.

Maybe answer "b" is better, although the content of the operational report is much larger than needed for a "b".

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b" as the mid-year review does not include program-level detail for expenditures.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I chose answer "a" because I treated - according to the Polish practice - the "operational report" from June as the part of mid-year report. The next reason is that there aren't any changes in this matter after 2006, when we put "a."

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries. The document only has 70 line-items. It does not include program level details, as the Peer Reviewer One suggests.

b

<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> <ul 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 question 92.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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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)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - 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).
 - Not applicable/other (please comment).

Citation:

<http://isap.sejm.gov.pl/DetailsServlet?id=WDU20052492104>

Comment:

In most cases the changes in the planned budget expenditures do not need parliamentary approval. The government is authorized by law to shift funds:

- within every item of functional classification,
- from budgetary reserves to the budgets of specified administrative units.

(1) The government needs parliamentary approval (expressed in the parliamentary act) for any shift between two different divisions of functional classifications (e.g. between "Research and development" and "Tertiary education" - here the answer is "a.")

(2) The government does not need parliamentary approval (even ex post) when shifting the funds within one division, and when shifting the funds from the budgetary reserves.

(3) In some specific cases, prior positive opinion of the Public Finance Commission is needed.

(4) In other cases the opinion of the Public Finance Commission is needed, but the Minister of Finance can shift the funds even in case of negative opinion

(5) In some cases, related to the use of EU funds, only the notification of the Public Finance Commission is required.

In practice, the majority of shifts is made according to procedure (2) – and that's why I put "a."

Peer Reviewer One Comment: Shifting funds in almost all cases requires the budgetary commission's approval. Answer "a" is correct.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

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/analiza_budzet/2009140 (audit of the state budget 2008) http://www.uzp.gov.pl/en/functioning-of-procurement-system/reports-on-functioning-of-public-procurement-system (in English, years 1997-2006) http://www.uzp.gov.pl/zagadnienia-merytoryczne/analizy-systemowe/roczne-sprawozdania-art-98-pzp/sprawozdanie-uzp-2008 (same report for 2008, in Polish)</p> <p><u>Comment:</u> Such cases are reported each year by the Supreme Chamber of Control and by the Public Procurement Office, but irregularities reported by the SCC and PPO are rather formal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=178206</p> <p><u>Comment:</u> In the last 10 years supplemental budgets were enacted only twice: in 2001 and 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- 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).

Citation:

<http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=178206>

Comment:

In 2009 the changes in revenues and expenditures were close to 0.5% of the original values.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: Correct.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." In 2009 there were the following budgetary changes: reduction in revenue – about 10% (from 301 b. PLN to 273 b. PLN) and reduction of expenditures - 7% (from 321 b. PLN to 300 b. PLN). Revision to Budget Law on 2009:

http://www.mf.gov.pl/_files_/budzet_panstwa/ustawy_budzetowe/na_2009/novelizacja/nowelizacja_.zip;

Extract file: "tekst ustawy.pdf."

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose answer "a" because:

(1) in the last 10 years the supplemental budgets were enacted only in 2001 and 2009;

(2) in 2009 there was no supplemental budget, because planned revenues and expenditures were reduced.

In my opinion the alternative answer can be "e," as in the 2006 research.

IBP Comment: IBP editors chose answer "a" because 2009 was an exceptional year in most countries due to the financial crisis. The first point made by the researcher illustrates that exception.

a

<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://isap.sejm.gov.pl/DetailsServlet?id=WDU20052492104</p> <p><u>Comment:</u> According to articles 133–135 the use of contingency funds (budgetary reserves) does not need parliamentary approval.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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 article 226 of the Constitution (chapter 10), the year-end report should be presented to the legislature no later than on May 30. 2007 report – 29 May 2008 (http://orka.sejm.gov.pl/Druki6ka.nsf/0/DC5472AEF0724AEAC125745C00267ECA/\$file/566.pdf) 2008 report – 27 May 2009 (http://orka.sejm.gov.pl/Druki6ka.nsf/0/0F0823A889D586F1C12575C4002C0EF0/\$file/2031-om%C3%B3wienie.pdf).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. 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> The entire 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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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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?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1>

Comment:

See chapter 3 of the year-end report (pages 95-314 in the hard copy of the report)

See for example pages 222–234, where the differences between the plan and the execution of the most imported aggregates are explained.

Peer Reviewer One Comment: The quoted document is also available in electronic version under the following link:
http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie_2008_omOwienie.zip

File - I 03.1. wydatki budzetu panstwa.pdf

Peer Reviewer Two Comment: There are following documents in question published:

1. Annual Report (year-end report) containing budgetary data: volume :
http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie__2008__tom_i.zip; and volume 2 (concerned with voivodeships) :
http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie__2008__tom_ii.zip

2. Review – containing narrative discussion:

http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie__2008__om%C3%93wienie.zip.

To find material pointed by researcher one should follow link no. 2, then unzip the archive, then open the *pdf document concerning narrative discussion, entitled: "I 02. Dochody budżetu" (Budgetary Revenue – chapter 2 p. 55-94) or "I 03.1. Wydatki budżetu" (Budgetary Expenditures - Chapter 3 p. 95-97) and so on.

Government Comment: Government did not dispute researcher's answer.

a

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?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1>

Comment:

See chapter 3 of the year-end report (pages 95-314 in the hard copy of the report)

Researcher Response to this Question was "b"

Peer Reviewer One Comment: Correct.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Assuming program level as concerning budgetary chapters (see comments to question no 4) there is comprehensive data available on it.

Citation :

http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie__2008__tom_i.zip; after unzipping 012.wydatki BP ..., where "Rodziały" (chapters) concern program level and: "a" signify amount assumed in budget, "b" – changes in budget, "c" – factual outcome, "d" – not expiring expenditures.

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose answer "b" because Peer Reviewer Two refers to data in part one of the report, containing only numbers. In my opinion the answers "a," "c," or "d" cannot be chosen. The typical case is that the values "a" and "c" (concerning the same item) strongly differ and there isn't any comment in the explanatory notes (in that part 2 of the report).

IBP Comment: IBP editors chose answer "b" following the Researcher's argument.

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 chapter 2 of the year-end report (pages 55-94 in the hard copy of the report)</p> <p><u>Peer Reviewer One Comment:</u> The quoted document is also available in electronic version under the following link: http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie__2008_omOwienie.zip File - I 02. Dochody budżetu państwa.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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 pages 9-17 in the hard copy of the report</p> <p><u>Peer Reviewer One Comment:</u> The report is also available in electronic version under the following link: http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie__2008_omOwienie.zip File - 1.ocena sytuacji makroekonomicznej Polski w 2008r.pdf („Evaluation of macroeconomic developments in Poland (2008)“)</p> <p><u>Peer Reviewer Two Comment:</u> To see evidence first follow the link: http://www.mf.gov.pl/_files_/budzet_panstwa/sprawozdania_roczne/2008/sprawozdanie__2008_om%C3%93wienie.zip Then extract the file entitled: 1.Ocena sytuacji makroekonomicznej Polski w 2008.pdf.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1>

Comment:

See

http://www.mf.gov.pl/_files_/budzet_zadaniowy/aktualnosci/aneks_tabelaryczny.pdf

This file contains a comprehensive table with the values (plan + execution) of performance indicators.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The report mentioned by the researcher does not explain the difference between the original estimates of non-financial data and the actual outcome.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose my answer because the report contains the table and some explanatory comments, and not only the table.

IBP Comment: IBP editors chose answer "c" following the Researcher's argument.

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

http://www.mf.gov.pl/_files_/budzet_zadaniowy/aktualnosci/informacja_.pdf (narrative report)

http://www.mf.gov.pl/_files_/budzet_zadaniowy/aktualnosci/aneks_tabel_aryczny.pdf (tables)

Comment:

Performance measures are described not in the year-end report, but in a separate document, accepted by the Council of Ministers on May 2009. The values (planned and actually achieved) of performance indicators are shown in:

http://www.mf.gov.pl/_files_/budzet_zadaniowy/aktualnosci/aneks_tabel_aryczny.pdf

The narrative discussion is presented in chapter II (pages 34–139) of:

http://www.mf.gov.pl/_files_/budzet_zadaniowy/aktualnosci/informacja_.pdf

Examples:

For “Enforcement of tax and custom duties” (Egzekucja laężności podatkowych i celnych”) see page 46 in the chapter II and page 20 in the tables

For “Biodiversity” (Kształtowanie bioróżnorodności”) see page 92 in the chapter II and page 24 in the tables

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s answer.

a

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?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

<http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1>

Comment:

See pages 212-218 of the year-end report

1. From the page shown in the citation please download the document marked as

"Sprawozdanie z wykonania budżetu państwa za rok 2008 Tom I – Sprawozdanie"

and extract all files. Find the directory "SPRAWOZDANIE Z WYKONANIA BUDŻETU

PAŃSTWA ZA 2008 ROK - TOM I"

Data concerning the extrabudgetary funds are shown in:

- file 019 - "Zakłady budżetowe" ("budgetary enterprises")
- file 020 - "Gospodarstwa pomocnicze" ("auxiliary units")
- files 022-047 - financial reports of the state appropriated files
- file 049 - "Dochody własne" (revenues of the budgetary units not transferred to the state budget)
- files 079-125 - financial reports of the government agencies

2. From the page shown in the citation please download the document marked as "Sprawozdanie z wykonania budżetu państwa za rok 2008 Tom I – Sprawozdanie"

and extract all files. Find the directory "TOM I – Omówienie" and extract files.

Find the directory "Sprawozdanie z wykonania budżetu państwa za 2008 rok-

OMÓWIENIE I tom." Then take:

- file I.06 for budgetary enterprises and auxiliary units
- file I.07 for appropriated funds
- file I.08 for so-called government agencies
- file I.09 for so-called "own revenues of budgetary units".

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. 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 chapters 6-9 of the end-year report</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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The Independence and Performance of the Supreme Audit Institution	
<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"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://bip.nik.gov.pl/pl/bip/analiza_budzet/2009140</p> <p><u>Comment:</u> The deadline for the publication of the SCC audit is not defined by law. In practice, SCC releases its audit report in June. In 2009 the SCC audit was sent to the Sejm on June, 10, and published in the SCC website few days later.</p> <p><u>Peer Reviewer One Comment:</u> Correct</p> <p><u>Peer Reviewer Two Comment:</u> The strict deadline for the publication of the SCC audit is not defined, but there are some other constitutional deadlines which determine it. According to the Constitution's <i>Article 226</i>, Parliament has at most 8 months after the end of the fiscal year to vote whether to approve or refuse the financial accounts submitted by the Council of Ministers. Hence audit report is to be prepared within this period. http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm; article 226.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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/2009140</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report’s content. 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. Not applicable/other (please comment). <p><u>Citation:</u> http://bip.nik.gov.pl/pl/bip/analiza_budzet/2009140</p> <p><u>Comment:</u> See pages 6-14</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<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.nik.gov.pl/docs/act23-12-1994.pdf (Act from December 23, 1994 article 17 on the Supreme Chamber of Control</p> <p><u>Comment:</u> The President of SCC can be dismissed only by the Sejm and only in the cases strictly defined in the Act on SCC.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. 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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://bip.nik.gov.pl/pl/bip/analiza_budzet/2009140/px_2009140_analiz_a2008.pdf, pages 120-143</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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> http://isap.sejm.gov.pl/DetailsServlet?id=WDU20052492104, article</p> <p><u>Comment:</u> According to article 23 paragraph 2 of the Act on the 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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul 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://isap.sejm.gov.pl/DetailsServlet?id=WDU20052492104</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></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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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)?

- 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).

Citation:

Comment:

Peer Reviewer One Comment: Correct. Audits of the central government agencies pertaining to the security sector is undertaken by the department of national defense and internal security and its staff. (SAI (NIK) Organizational scheme - <http://nik.gov.pl/struktura.php> and SAI chairman directive on SAI organizational structure http://bip.nik.gov.pl/pl/bip/podst_prawne/zarzadz_9_04/px_2004911tj.pdf (pages 13-15).

The staff hiring process is described in SAI chairman directive on the hiring staff:

http://bip.nik.gov.pl/pl/bip/podst_prawne/zarzadzenie_17_03/px_2003174tj.pdf

Peer Reviewer Two Comment: There is no direct evidence of it. We can only cite law on SCC, where there is some general information concerning the SAI employees. According to the law there are numerous standards about recruitment and assessment of them. One may assume that the law guarantees high quality of staff. There are also interior directives of the SCC president concerning matters in question.

http://bip.nik.gov.pl/pl/bip/podst_prawne/ustawa_o_nik

http://bip.nik.gov.pl/pl/bip/podst_prawne/zarzadzenie_17_03/px_2003174tj.pdf

Government Comment: Government did not dispute researcher's answer.

a

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)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. 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.
- c. 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.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

http://bip.nik.gov.pl/pl/bip/sprawozdanie_dzialalnosc/2009145/px_2009145_nik_sprawozdanie_2008.pdf (SCC Annual report for 2008), pages 159-173
<http://www.nik.gov.pl/procedura.php>

Comment:

See also "Skargi i wnioski" (Claims and motions) in the main page of the SCC's website, where the mechanisms of communication are described.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> http://orka.sejm.gov.pl/Druki6ka.nsf/0/5D00FE329BA5538CC12575E700421ECA/\$file/2148.pdf http://orka.sejm.gov.pl/Biuletyn.nsf</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 be (and – as a rule – are) scrutinized by the appropriate parliamentary committees.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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 next question</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

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?

- 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).

Citation:

http://bip.nik.gov.pl/pl/bip/analiza_budzet/2009140/px_2009140_analiza2008.pdf

Comment:

According to article 62c, paragraph 1, of the Law on the Supreme Chamber of Control, the head of the audited unit or other body that 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 the reasons for not having undertaken those actions. This information is not published, but is available on request. The SCC does not publish a report concerning the steps undertaken by the audited units to implement the recommendations made in the post-audit statement.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

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)?

- 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).

Citation:

http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2008/p_08_093_200906241009021245830942/kob/id_jk_kob_p_08_093_200906241009021245830942_id0/px_remote_kob_p_08_093_200906241009021

http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2008/p_08_092_200906191039241245400764/px_remote_kob_p_08_092_200906191039241245400764_01

http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2008/p_08_092_200906191039241245400764/px_remote_kob_p_08_092_200906191039241245400764_01

Comment:

1. Legislators are provided with reports related to the budgetary expenditures of the security sector, but reports on secret programs are not produced.
2. All citations refer to the information published by the Supreme Chamber of Control. Audits of the state budget execution in 2008.

The majority of the programs (and expenditure) of the security sector (army, police, intelligence) is not secret and is reported by the SCC in the same manner as other budget activities. It means, that in the SCC's report concerning the execution of the state budget the security sector is described with the detailed analysis of budgetary tasks and expenditures, but the secret programs are totally excluded from the SCC report.

The source of the problem is that the answers proposed in the questionnaire for question 123 are not compatible with the question - the question mentions "accounts of security sector and other secret programs," but the answers mention only "secret programs."

The proper answer for the Polish system is "a" for the non-secret part of the security sector, and "d" for secret programs.

Researcher Response to this Question was "e"

Peer Reviewer One Comment: Correct.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." I agree with the researcher's argumentation, and in the conclusion a "d" should be assigned.

Government Comment: Government did not dispute researcher's original answer "e," which the IBP modified for consistency purposes.

d

<p><u>Researcher Response:</u> I chose answer "e" because the problem of inconsistency between the question and the proposed answers remains, and any answer is not precise.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" in agreement with Peer Reviewer Two's comment.</p>	
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Government Comments: Section One

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	2010
Budget Summary	N/A
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	N/A
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2008
Year-End Report	2008 <u>Government Comment:</u> 2009
Audit Report	2008

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 do projektu budżetu państwa na rok 2010 "Assumptions to the draft state budget 2010) - available only in Polish, not published, available on request in the Ministry of Finance or in the Chancellery of the Prime Minister. Approved by the Council of Ministers on June 15, 2009
Budget Summary	Not produced
Executive's Budget Proposal	<p>Government Comment: Ustawa budżetowa na rok 2009. Projekt "Draft state budget for the year 2009" http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-ustawa.pdf</p> <p>Pages 11-32 = Appendix 1 = plan of the budget revenue. The first table (p. 11) shows the main aggregates, the next tables – detailed plan of the revenue. Pages 33-121 = Appendix 2 = plan of the budget expenditure. The first table (p. 33) shows the breakdown of expenditures by the sections (kinds of activity) of the budgetary classification (rows of the table), and by the groups of paragraphs (economic classification of expenditure). The next tables contain the detailed plan of expenditure.</p> <p>Columns: Dotacje i subwencje = Current grants and subsidies (CGS) Świadczenia... = Cash benefits (CB) Wydatki bieżące = Current expenditure of government's agencies (CE) Wydatki majątkowe = Capital expenditure (CAP) Obsługa długu... = Public debt servicing (PDS) Środki własne... = Contributions to the EU budget (CEU) Finansowanie projektów.. = Expenditure related to the projects co-financed by EU (EUP)</p> <p>Pages 208-297 = Detailed plan of wages and – for some</p>

	<p>groups of employees – the plan of employment</p> <p>State budget draft for the year 2009 accepted by the Government on the 24th of September 2008 and sent to the Parliament http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=141534</p> <p>The Government’s amendments to the state budget draft. http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=151210</p>
<p>Budget Document One in Support of the Executive’s Budget Proposal</p>	<p><u>Government Comment:</u> Ustawa budżetowa na rok 2009. Uzasadnienie “Draft state budget for the year 2009. Explications” http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20-%20uzasadnienie.pdf [main text] http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001%20zal%20do%20uzasadnienia.pdf [annex, containing the Council of Ministers' opinions on the draft budgets of the non-government bodies, included to the draft state budget for the year in the previous research stated as a separate document]</p> <p>State budget draft for the year 2009. Explications http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=141534</p>
<p>Budget Document Two in Support of the Executive’s Budget Proposal</p>	<p><u>Government Comment:</u> Uzasadnienie ustawy budżetowej na rok 2009 w układzie zadaniowym “Explanatory notes for the performance based state budget for the year 2009” (available only in Polish) http://orka.sejm.gov.pl/Druki6ka.nsf/0/68B9838BF763E6E7C12574D40036CEF7/\$file/1001-uzasadnienie%20zadaniowe.pdf</p> <p>State budget draft for the year 2009. Performance budget explications. http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=141534</p>
<p>Budget Document Three in Support of the Executive’s Budget Proposal</p>	<p>Strategia zarządzania długiem sektora finansów publicznych w latach 2009-11 “The strategy of managing the public debt in the years 2009–11 (available only in Polish) http://www.mf.gov.pl/_files_/dlug_publiczny/strategie_zarzadzania_dlugiem/strategia_zarzadzania_dlugiem_2009-11.pdf</p>

Citizens Budget	Not produced
Enacted Budget	Ustawa budżetowa na rok 2009 "State budget for the year 2009," available only in Polish http://www.mf.gov.pl/dokument.php?const=5&dzial=32&id=157013
In-Year Reports	<p>Sprawozdanie operatywne z wykonania budżetu państwa Operational reports on the execution of the state budget (monthly, released circa 40 days after the reported period, available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=35&id=165557</p> <p>Szacunkowe dane o wykonaniu budżetu państwa Preliminary monthly reports (released circa 15 days after the reported period, available only in Polish) http://www.mf.gov.pl/dokument.php?const=5&dzial=34&id=162501</p> <p>Government Comment: Information on general budget reserve execution (monthly) http://www.mf.gov.pl/dokument.php?const=5&dzial=3542&id=203037</p> <p>Information on the budget reserves execution (monthly) http://www.mf.gov.pl/dokument.php?const=5&dzial=3542&id=203064</p>
Mid-Year Review	<p>Government Comment: Informacja o przebiegu wykonania budżetu państwa za I półrocze 2008 roku "Information on the state budget execution in the first half of 2008" Produced, but publicly available only on request in the Ministry of Finance and in the Sejm</p> <p>Information on the state budget execution in the first half of 2009 Produced in the Ministry of Finance and presented to the Public Finance Commission in Sejm and The Supreme Chamber of Control.</p>

Year-End Report	<p>Sprawozdanie z wykonania budżetu państwa za okres od 1 stycznia do 31 grudnia 2008 r. "Report on the execution of the State Budget 2008" http://www.mf.gov.pl/index.php?const=5&dzial=36&wysw=2&sub=sub1 [Report is divided into three files: two parts of accounting report (central units + voivods) and explanatory notes] Also available on the Sejm's website: http://isap.sejm.gov.pl/DetailsServlet?id=WDU20090100058</p> <p>Government Comment: Information on the performance budget execution in 2008 http://www.mf.gov.pl/index.php?const=5&dzial=2643&wysw=84&sub=sub2</p> <p>Voivodes' expenditure execution in 2008 – performance budget http://www.mf.gov.pl/index.php?const=5&dzial=2643&wysw=84&sub=sub2</p>
Audit Report	<p>Analiza wykonania budżetu państwa i założeń polityki pieniężnej w 2008 roku "Analysis of the execution of the state budget and execution of the assumptions of monetary policy in 2008," Supreme Chamber of Control http://orka.sejm.gov.pl/Druki6ka.nsf/0/BBC2F47CEC6A868CC12575D700267956/\$file/2055.pdf</p>
Other Documents	<p>Audit reports concerning the execution of the state budget in separate budgetary parts (ministries, other state power bodies) - audits for FY 2008 to be published by the Supreme Chamber of Control in July 2009 http://bip.nik.gov.pl/pl/bip/analiza_budzet State Treasury debt - information published monthly by the Ministry of Finance http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515 Public sector debt - information published quarterly by the Ministry of Finance http://www.mf.gov.pl/dokument.php?const=5&dzial=590&id=70515</p>
Relevant Ministries & Departments	<p>Government Comment: Ministry of Finance – State Budget Department Ministry of Finance – Public Debt Department (managing the public sector debt and State Treasury debt) Ministry of Finance – Public Sector Reforms Department (performance-based budget) Supreme Chamber of Control – Budget and Finance Department</p> <p>Ministry of Finance - State Budget Department Ministry of Finance - Public Debt Department (managing the public sector debt and State Treasury debt) Ministry of Finance - Public Finance Reform Department (performance-based budget) Ministry of Finance - Financial Policy, Analyses and Statistics Department Supreme Chamber of Control - Budget and Finance Department</p>

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

DISTRIBUTION OF BUDGET DOCUMENTS						
	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	Yes					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	<u>GC</u> : 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?</i>						
	Pre-budget	Executive's Budget Proposal				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			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	No <u>GC</u> : 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.