

International Budget Project  
**OPEN BUDGET QUESTIONNAIRE**

# **POLAND**

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International Budget Project  
Center on Budget and Policy Priorities  
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# International Budget Project OPEN BUDGET QUESTIONNAIRE POLAND

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## **Section One: The Availability of Budget Documents**

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

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

| <b>Budget Documents Used in Completing the Questionnaire</b>                                                                                                                                                                                                          |                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <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                                                                                                                                                                                                                                                  | 2006             |
| Budget Summary                                                                                                                                                                                                                                                        | Not Available    |
| Executive's Budget Proposal                                                                                                                                                                                                                                           | 2005             |
| Supporting Budget Documents                                                                                                                                                                                                                                           | 2005             |
| Citizens Budget                                                                                                                                                                                                                                                       | Not Available    |
| Enacted Budget                                                                                                                                                                                                                                                        | 2005             |
| In-Year Reports                                                                                                                                                                                                                                                       | 2005             |
| Mid-Year Report                                                                                                                                                                                                                                                       | 2005             |
| Year-End Report                                                                                                                                                                                                                                                       | 2004             |
| Audit Report                                                                                                                                                                                                                                                          | 2004             |

## Table 2. Internet Links for Key Budget Documents

*Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, But Not on the Internet.”*

| Budget Document                   | Website                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pre-Budget Statement              | <a href="http://www.mf.gov.pl/files/budzet_panstwa/zalozenia.pdf">http://www.mf.gov.pl/files/budzet_panstwa/zalozenia.pdf</a><br>(Polish version only)                                                                                                                                                                                       |
| Budget Summary                    | Not produced                                                                                                                                                                                                                                                                                                                                 |
| Executive’s Budget Proposal       | <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a><br>(Polish version only)                                                         |
| Supporting Budget Documents       | <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a><br>(Polish version only)                                           |
| Citizens Budget                   | Not produced                                                                                                                                                                                                                                                                                                                                 |
| Enacted Budget                    | <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/ustawa_budzetowa_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/ustawa_budzetowa_na_2005_r.zip</a><br>(Polish version only)                                                                           |
| In-Year Reports                   | <a href="http://www.mf.gov.pl/dokument.php?dzial=34&amp;id=41238">http://www.mf.gov.pl/dokument.php?dzial=34&amp;id=41238</a> - basic information<br><a href="http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157">http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157</a> - extended information<br>(both available only in Polish) |
| Mid-Year Review                   | Available on request from the Ministry of Public Finance.                                                                                                                                                                                                                                                                                    |
| Year-End Report                   | <a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a><br>(Polish version only)                                                                                                                                                                             |
| Audit Report                      | <a href="http://bip.nik.gov.pl/pl/bip/analiza_budzet/2005134/px_2005134x.pdf">http://bip.nik.gov.pl/pl/bip/analiza_budzet/2005134/px_2005134x.pdf</a><br>(Polish version only)                                                                                                                                                               |
| Other Documents                   | -                                                                                                                                                                                                                                                                                                                                            |
| Relevant Ministries & Departments | <a href="http://www.mf.gov.pl">www.mf.gov.pl</a> - Ministry of Finance<br><a href="http://www.nik.gov.pl">www.nik.gov.pl</a> - Najwyzsza Izba Kontroli (Supreme Audit Institution of Poland)                                                                                                                                                 |

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

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

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

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

**Table 4. Distribution of the Enacted Budget and Other Reports**

| <b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>                                                                                                                                                                                                                 |                |                 |                 |                 |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|-----------------|-----------------|--------------|
| <i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>                                                                                                                                                              |                |                 |                 |                 |              |
|                                                                                                                                                                                                                                                                         | Enacted budget | In-year reports | Mid-year review | Year-end report | Audit report |
| A. Not produced, even for internal purposes                                                                                                                                                                                                                             |                |                 |                 |                 |              |
| B. Produced for internal purposes, but not available to the public                                                                                                                                                                                                      |                |                 |                 |                 |              |
| C. Produced and available to the public, but only on request                                                                                                                                                                                                            |                |                 | Yes             |                 |              |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)                                                                                                                                                                          | Yes            | Yes             |                 | Yes             | Yes          |
| <b><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?<br/>For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i></b> |                |                 |                 |                 |              |
|                                                                                                                                                                                                                                                                         | 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                                                                                                                                                                                                                 | Yes            | No              | No              | Yes             | Yes          |
| 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                                                                                                                                                                                                                    | Yes            | Yes             | Yes             | Yes             | Yes          |
| 6. Free print copies available, mass distribution                                                                                                                                                                                                                       | No             | No              | No              | No              | No           |
| 7. Readily available outside capital/big cities <sup>+</sup>                                                                                                                                                                                                            | Yes            | Yes             | Yes             | Yes             | Yes          |
| 8. Written in more than one language                                                                                                                                                                                                                                    | No             | No              | No              | No              | No           |
| 9. News conference is held to discuss release                                                                                                                                                                                                                           | Yes            | No              | No              | Yes             | Yes          |

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



## **Section Two: The Executive's Budget Proposal**

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

| <b>The Executive’s Budget Proposal</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Estimates for the Budget Year and Beyond</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                       |
| <p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in the Appendix no. 2 of the proposal<br/> <a href="http://www.mf.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                   | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function.</li> <li>No expenditures classified by function are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in the Appendix no. 2 of the proposal<br/> <a href="http://www.mf.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>; pages 83-238 in the “Explanatory note to the budgetary law”<br/> <a href="http://www.mf.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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"> <li>All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification.</li> <li>No expenditures classified by economic classification are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in the Appendix no. 2 of the proposal<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>); pages 68-82 in the “Explanatory note to the budgetary law”<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in the Appendix no. 2 of the proposal<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Formally the response should be “a”, but so-called <i>chapters</i> of the expenditure classification do not correspond correctly to the term “budget program” – e.g. some chapters include all expenditure of an agency.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                         | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Supporting documentation for the 2005 budget does not present two-year projection (contrary to supporting budget documentation for 2004).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <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"> <li>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).</li> <li>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.</li> <li>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.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No multi-year projections are presented in the executive's budget proposal or its supporting documents.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                     |
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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"> <li>All sources of tax revenue are identified individually.</li> <li>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>No sources of tax revenue are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in the Appendix no. 1 of the proposal<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>); Table 2, p. 364 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                     | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> <li>All sources of non-tax revenue are identified individually.</li> <li>Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>No sources of non-tax revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in the Appendix no. 1 of the proposal<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>); Table 2, p. 364 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <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"> <li>a. Yes, multi-year estimates of aggregate revenue are presented.</li> <li>b. No, multi-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No multi-year projections are presented in the executive's budget proposal or its supporting documents.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <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"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No multi-year projections are presented in the executive's budget proposal or its supporting documents.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |

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| <p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> This information can be found in pages 297-301 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 10px auto;">a</div> |
| <p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> This information can be found in pages 183-189 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                             | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 10px auto;">a</div> |

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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 and/or comment:</u> This information can be found in pages 297-301 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                            | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. 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.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> This information can be found in pages 13-30 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |



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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"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> No sensitivity analysis is presented in the executive’s budget proposal or its supporting documents.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> There is no visible distinction between old and new expenditure items. Some information can be found on pages 84-238 in the “Explanatory note to the budgetary law” (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>). Especially, when new policies are “cross-classification’s sections” or are executed by more than one budgetary entity (administrative unit) it is almost impossible to have overall estimation of new policies’ effects.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |

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| <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> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on revenues is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> There is a brief description of “systemic changes” on page 39 in the “Explanatory note to the budgetary law” (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>) – but this is only one page for all taxes. Besides, when estimations of new policies’ effects are stated, main assumptions for calculations are shown.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <b>Estimates for Years Prior to the Budget Year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                     |
| <p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Administrative units’ spending is presented only for BY.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |

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| <p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in page 83 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                         | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: auto;">a</div> |
| <p>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?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in page 68 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: auto;">a</div> |

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| <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> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 84-238 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b>Peer Reviewer ONE Comment:</b> See the comment to the question N° 4</p> <p><b>Peer Reviewer TWO Comment:</b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <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"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The budget proposal is presented at the end of September.</p> <p><b>Peer Reviewer ONE Comment:</b> Expenditure estimates are calculated as: primarily enacted budget + <i>virements</i>.</p> <p><b>Peer Reviewer TWO Comment:</b></p>                                                                                                                  | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <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"> <li>Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 56-58 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                        | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <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"> <li>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).</li> <li>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.</li> <li>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.</li> <li>No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Only the distribution between obligatory and non-obligatory expenditures is presented in the supporting budget documents (pages as above).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |

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| <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"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 56-58 in the "Explanatory note to the budgetary law" (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>). Only distribution between obligatory and non-obligatory expenditures can be found.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <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"> <li>Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Budget deficit data were not adjusted (subsidy to pension system was classified previously as an expenditure item, now it is classified as an item in budget deficit financing ("under the line")).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                         | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <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"> <li>All tax revenues are identified individually for BY-1.</li> <li>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>No tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 40 - 54 and Table 2, page 364 in the "Explanatory note to the budgetary law" (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">a</div> |
| <p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All non-tax revenues are identified individually for BY-1.</li> <li>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>No non-tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> See the comment to the question 8.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                  | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">a</div> |

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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> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The budget proposal is presented at the end of September.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                         | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>No, such prior-year estimates of aggregate revenue are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Information for BY-2 may be found in pages 40- 54 and for year prior years to BY-2 page 39 in the "Explanatory note to the budgetary law" (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>) - only a ratio of revenues to Gross Domestic Product.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |



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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"> <li>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> For BY-2 detailed information is presented on pages 40-54. For years prior to BY-2 there is only a ratio of revenues to GDP.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <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"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 40- 54 and Table 2, page 364 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                           | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 297-301 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <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"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 297-301 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

| <b>Comprehensiveness</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                       |
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| <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"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 243-276 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                              | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on intergovernmental transfers is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in Table 5, pages 369-374 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>). Detailed information is in chapters corresponding to different parts of the public sector.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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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> <ol style="list-style-type: none"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 70-72 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <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> <ol style="list-style-type: none"> <li>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on quasi-fiscal activities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> No special information on quasi-fiscal operations in the executive's budget proposal or supporting budget documentation. Some information can be concluded from chapters devoted to subsidies or from debt tables.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                              | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |

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| <p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Annual reports with the list and evaluation of the value of financial assets held by the government can be found at (Polish): <a href="http://www.msp.gov.pl/index_msp.php?dzial=45&amp;id=768">http://www.msp.gov.pl/index_msp.php?dzial=45&amp;id=768</a><br/>Report for 2005: <a href="http://www.msp.gov.pl/download.php?s=2&amp;id=338">http://www.msp.gov.pl/download.php?s=2&amp;id=338</a> However, this report is not a part of budget documentation since it is issued by other ministry than the one responsible for the budget.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div> |
| <p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on non-financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div> |

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| <p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on expenditure arrears is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Expenditure arrears are included in the Polish definition of public debt, therefore figures on arrears are presented in public internal debt section, i.e. page 297.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <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"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 300-301 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> A more appropriate response to this question would be "c" – due to the lack of comprehensive information concerning such important matters like re-privatization claims or claims of foreign companies (e.g. Eureco) against The Polish Treasury.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP staff choose to maintain researcher's "a" response, as the peer reviewer referred to situations that do not fall under the accepted definition of loan guarantees.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This information can be found in pages 54 and 279-283 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>) for the European Union assistance. Also Appendixes 7-8 and 16-17 of the proposal<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>)</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> The method chosen in Poland to present the EU assistance is unclear.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Some information concerning tax expenditures are published out of the budget process.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                    | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Earmarked revenues are classified in extra-budgetary operation as "special purpose funds." Description can be found on pages 243-269 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |



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| <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"> <li>One percent or less of expenditure is dedicated to secret items.</li> <li>Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This kind of information is not available to the public (percentage is probably marginal).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <b>The Budget Narrative &amp; Performance Monitoring</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                       |
| <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"> <li>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.</li> <li>Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Some information can be found only for functional categories – pages 84-238 in the “Explanatory note to the budgetary law” (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>). The main weakness of this linking is that objectives of policy are not precisely stated (lack of non-financial data) and therefore it is impossible to determine a degree to which annual budget realizes those objectives.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Explanation of policies' multi-year consequences has been reduced in supporting documentation for 2005 budget (comparing to 2004 budget).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Such information is published in the documents concerning the National Development Plan, adopted by the Council of Ministers for the 2004 – 2006 period. Starting from 2007, the National Development Plan will be replaced by the National Development Strategy (NDS), but as for today the relations between NDS and the state budget remain unclear.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Only for salaries and retirement benefits paid directly from the budget. Also for public investment. Appendixes 6, 12-13 of the proposal (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/projekt_ustawy_budzetowej_na_2005_r.zip</a>) and pages 164-165 in the "Explanatory note to the budgetary law" (<a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                          | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |

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| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The above mentioned information is not easily applicable for evaluations – especially in the case of salaries there are categories like “account (or clearing) full-time jobs” which do not necessary correspond to 1 person employed.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <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"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Performance indicators are presented in approximately 50 programs – they rely on non-financial data.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                     | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <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"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As in 51.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                            | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div> |

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| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> <li>All performance indicators are used in conjunction with performance targets.</li> <li>Most performance indicators are used in conjunction with performance targets.</li> <li>Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>No performance indicators are used in conjunction with performance targets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As in 51.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on policies intended to alleviate poverty is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> There is a detailed description in the section of functional classification which is called "Social Aid" – pages 212-216 in the "Explanatory note to the budgetary law"<br/> <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

| <b>Additional Key Information for Budget Analysis &amp; Monitoring</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |
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| <i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |
| <p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Changes in rates are usually described in the supporting budget documentation (chapter “systemic changes” on page 39 in the “Explanatory note to the budgetary law” - <a href="http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip">http://www.mf.gov.pl/files/budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/uzasadnienie_do_ustawy_budzetowej_na_2005r.zip</a>). Basic rates are easy available from internet (the website of the Ministry of Finance includes all legal regulation for specified tax - for example: excise tax <a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=333">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=333</a> ).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | a |

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| <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"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The Ministry of Finance publishes reports on distribution of tax burdens for Personal Income Tax (PIT) and Corporate Income Tax (CIT) about 8 to 9 months after the end of the fiscal year.<br/>Polish texts<br/>PIT: <a href="http://www.mf.gov.pl/files/podatki/statystyki/roz_2004_prasa1.pdf">http://www.mf.gov.pl/files/podatki/statystyki/roz_2004_prasa1.pdf</a><br/>CIT: <a href="http://www.mf.gov.pl/files/podatki/statystyki/citinfo2004skr.pdf">http://www.mf.gov.pl/files/podatki/statystyki/citinfo2004skr.pdf</a></p> <p><b>Peer Reviewer ONE Comment:</b> any response is good – the information concerning PIT and CIT is comprehensive and useful for analysis, but the information on the distribution of VAT/excise tax burdens is not available.</p> <p><b>Peer Reviewer TWO Comment:</b> A more appropriate response to this question would be “c.” The Ministry's analysis divides the Personal Income taxpayers into three income classes that parallel PIT regulations. Strangely, close to 95% of all PI taxpayers belong to the lowest income/tax bracket. Nothing is known about the distribution of the tax burden WITHIN that class. In effect very little is also known about the true nationwide distribution of tax burden.</p> <p><b>IBP Comment:</b> The researcher has decided to change his response from “a” to ‘c’ after reviewing the peer reviewers’ comments.</p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The executive makes available information on conditions for both the IFI’s and European Union. For the latter:<br/><a href="http://www.mf.gov.pl/index.php?wysw=4&amp;sgl=2&amp;dzial=408">http://www.mf.gov.pl/index.php?wysw=4&amp;sgl=2&amp;dzial=408</a>. For an example of information on World Bank grant, refer to:<br/><a href="http://www.mf.gov.pl/index.php?wysw=5&amp;sgl=2&amp;dzial=570">http://www.mf.gov.pl/index.php?wysw=5&amp;sgl=2&amp;dzial=570</a></p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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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> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                    | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <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"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                             | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |

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| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> <li>Yes, thorough definitions of budget terms are provided.</li> <li>Yes, definitions are provided, but some details are excluded.</li> <li>Yes, some definitions are provided, but it lacks important details.</li> <li>No, definitions are not provided.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> On the Ministry of Finance’s web site one can find only a glossary with terms related to Treasury Bonds:<br/> <a href="http://www.mf.gov.pl/index.php?wysw=4&amp;sgl=2&amp;dzial=50">http://www.mf.gov.pl/index.php?wysw=4&amp;sgl=2&amp;dzial=50</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |
| <p>63. Does the executive make available to the public a summary of the budget process?</p> <ol style="list-style-type: none"> <li>Yes, it includes a summary of the budget process that is very informative.</li> <li>Yes, it includes a summary of the budget process that is somewhat informative.</li> <li>Yes, but the summary of the budget process is not very informative.</li> <li>No, it does not include a summary of the budget process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                   | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |



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| <p>64. Do citizens have the right in law to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>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.</li> <li>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.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Since 2001, there is a ‘Law on Access to Public Information’ that regulates procedures in case when citizen applies for information not accessible from standard publications. Polish version:<br/> <a href="http://isip.sejm.gov.pl/servlet/Search?todo=file&amp;id=WDU20011121198&amp;type=3&amp;ame=D20011198Lj.pdf">http://isip.sejm.gov.pl/servlet/Search?todo=file&amp;id=WDU20011121198&amp;type=3&amp;ame=D20011198Lj.pdf</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> Article 61 of the Constitution (1997) should be treated as an earlier and most important legal basis for the citizen’s right to access government information</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>65. 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> <ol style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. <ol style="list-style-type: none"> <li>a. In practice, no highly disaggregated expenditure information is available.</li> <li>b. Not applicable/other (please comment).</li> </ol> </li> </ol> <p><u>Citation and/or comment:</u> For example, the Ministry of Finance forwards to the Gdansk Institute for Market Economic electronic data bases for the state budget and for local self-government on the basis of a formal request done earlier.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                               | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>66. 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"> <li>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.</li> <li>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.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to the existing law, refusal of granting the public information has to be submitted in the form of administrative decision, which can be appealed by a citizen to the court – such information is available in practice.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
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## **Section Three: The Budget Process**

| <b>The Budget Process</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                     |
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| <b>Executive's Formulation of the Budget</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                     |
| <p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> All deadlines in the budgetary law are regulated in the Constitution of the Republic of Poland (Chapter X (English Version): <a href="http://isip.sejm.gov.pl/servlet/Search?todo=file&amp;id=WDU20011121198&amp;type=3&amp;name=D20011198Lj.pdf">http://isip.sejm.gov.pl/servlet/Search?todo=file&amp;id=WDU20011121198&amp;type=3&amp;name=D20011198Lj.pdf</a> )</p> <p><b>Peer Reviewer ONE Comment:</b> OK, but the Constitution allows the change (by the government) of the date of the release of the budget, and this opportunity is (from time to time) used by the government.</p> <p><b>Peer Reviewer TWO Comment:</b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> According to the Public Finance Act the timetable has to be declared in the form of a “budgetary note” issued by the Minister of Finance (formal regulation) – for the 2005 budget (analyzed in the questionnaire) the regulation can be found at (file ‘NOTA2005_Rozporzadzenie.doc’ in the zipped archive): <a href="http://www.mofnet.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/nota_budzetowa_na_2005_r.zip">http://www.mofnet.gov.pl/files/_budzet_panstwa/ustawy_budzetowe/2004/ustawa_na_2005/nota_budzetowa_na_2005_r.zip</a></p> <p><b>Peer Reviewer ONE Comment:</b></p> <p><b>Peer Reviewer TWO Comment:</b></p>                                                                          | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                          | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>70. 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"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |

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| <p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> There is a special body, called “Trilateral Committee”, which is a platform for negotiations among representatives of the government, labor unions and employers. This body is formally (by law) introduced to the budget process. Unfortunately this leaves out other independent institutions (think-tanks etc.) Besides, the Trilateral Committee consists of representatives of only big organizations – generally the organization has to gather more than 300.000 members.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>72. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. 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.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Release date for FY2006: 2005.06.14.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This information can be found in pages 4-15 of the Pre-Budget Statement (<a href="http://www.mf.gov.pl/files/budzet_panstwa/zalozenia.pdf">http://www.mf.gov.pl/files/budzet_panstwa/zalozenia.pdf</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                             | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>74. 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> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This information can be found in pages 16-17 of the Pre-Budget Statement (<a href="http://www.mf.gov.pl/files/budzet_panstwa/zalozenia.pdf">http://www.mf.gov.pl/files/budzet_panstwa/zalozenia.pdf</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

| <b>Legislative Approval of the Budget</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                       |
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| <p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> See comment to question 67.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> OK (deadline set by the Constitution is September 30), but, according to the art. 222 of the Constitution, in exceptional instances, the draft may be submitted later – see the comment to the question 67.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Same external experts invited by committees review macroeconomic and fiscal framework.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> In general, the sessions of the legislative committees are not open to the public. Only the plenary sessions of the both parliamentary chambers are open to the public – it means that so-called “first reading” of the draft budget (presentation of the draft budget and introductory discussion), “second reading” (presentation of the amended draft budget prepared by the budget committee) and the “third reading” (voting) are fully open to the public. The sessions of the parliamentary committees are although open for the press.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |



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| <p>77. 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> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Even representatives of the Supreme Audit Institution of Poland are invited for such hearings.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> See the comment to the previous question.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>78. 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"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b> See the comment to the previous question.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                               | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Reports from each session of any legislative committee are available from the parliament's website:<br/> <a href="http://www.sejm.gov.pl/prace/prace.html">http://www.sejm.gov.pl/prace/prace.html</a> (in Polish); Some general information in English: <a href="http://www.sejm.gov.pl/english/prace/prace.html">http://www.sejm.gov.pl/english/prace/prace.html</a></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> <li>a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response.</li> <li>b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.</li> <li>c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely.</li> <li>d. The executive responds selectively or ignores such legislative requests.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The Minister of Finance is obliged to grant any information requested by a MP and this is observed in practice.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                      | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature is provided extensive information on all spending on secret items.</li> <li>b. Yes, the legislature is provided information on spending on secret items, but some details are excluded.</li> <li>c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details.</li> <li>d. No, the legislature is provided no information on secret items.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> There are special committees for national security etc., and the members have special security clearances.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority to amend the budget.</li> <li>b. Yes, the legislature has authority to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Budget deficit cannot be increased – any other changes are possible.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                              | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>The approved budget includes program-level detail.</li> <li>The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The approved budget includes only departmental totals.</li> <li>The approved budget includes less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> All levels of budgetary classification (administrative, functional and economic) are covered by the following annexes (total number of annexes for 2005 budget was 17).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> OK, but see the comment to the question 4.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <b>Executive's Implementation of the Budget</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                     |
| <p>84. 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"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> It is called 'operative report' (Link to 'extended information' in the section 'In-Year Report' on page 5).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                           | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year report cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in table 6 -10 in 'operative report' (<a href="http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157">http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                           | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures.<br/> b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.<br/> c. Yes, but comparisons are made for less than two-thirds of expenditures.<br/> d. No, comparisons are not made, or no in-year reports are released to the public.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> This information can be found in table 6-10 in ‘operative report’ (<a href="http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157">http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <p>a. In-year reports on actual revenue collections by source of revenue are released at least every month.<br/> b. In-year reports on actual revenue collections are released at least every quarter.<br/> c. In-year reports on actual revenue collections are released at least semi-annually.<br/> d. In-year reports on actual revenue collections by source of revenue are not released.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> It is called ‘operative report’ (<a href="http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157">http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                   | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <p>a. In-year reports cover the actual revenue collections of all sources of revenue.<br/> b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.<br/> c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.<br/> d. In-year reports on actual revenue collections are not released to the public.<br/> e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> This information can be found in tables 3-5 in ‘operative report’ (<a href="http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157">http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                      | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in table 3-5 in 'operative report' (<a href="http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157">http://www.mf.gov.pl/dokument.php?dzial=35&amp;id=42157</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                             | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Refer to the following website for the English version: <a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=172">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=172</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                     | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information related to the composition of government debt is presented.</li> <li>Yes, key additional information is presented, but some details are excluded.</li> <li>Yes, some additional information is presented, but it lacks important details.</li> <li>No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Refer to the following website for the English version: <a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=172">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=172</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> “Operative report is released 1-2 months after the end of reporting period, but some basic information on budget are released ca. 20 days after the end of reporting period (It is called “estimated execution of the state budget” - <a href="http://www.mf.gov.pl/dokument.php?dzial=34&amp;id=41238">http://www.mf.gov.pl/dokument.php?dzial=34&amp;id=41238</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> However, the quality of data published in the “estimated execution of the state budget” is not good.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>93. 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"> <li>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.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>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.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> There is a mid-year review produced only for the Supreme Audit Institution of Poland and for the Public Finance Committee. It is available on the request from the Ministry of Finance. Generally, the mid-year report includes only detailed description of execution – without revision of forecast and its consequences for the budget outcome.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                     | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div> |

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| <p>94. 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"> <li>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.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |



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| <p>96. 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"> <li>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.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                   | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> A change of 5 percent or higher in any unit of any classification (including functional and economic) has to be approved by the legislature and such a practice is observed.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>98. 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"> <li>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>No, the procurement process was not open and competitive in practice.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Some cases are reported by the Supreme Audit Institution of Poland as a result of audits done for example at the Ministry of Internal Affairs and Administration (information in Polish is available at <a href="http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2005/2004192">http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2005/2004192</a> ), at local self-governments in region called 'Podlaskie' (information in Polish <a href="http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2004/2004018">http://bip.nik.gov.pl/pl/bip/wyniki_kontroli_wstep/inform2004/2004018</a> ).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Funds have to be approved first and the executive very rarely proposes a supplemental budget (it was done only once - in 2001).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> In last 15 years supplemental budget requests happened very rarely – mainly due to the great budgetary contingencies (reserves).</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                             | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>101. 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"> <li>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.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Limit for such a contingencies is 0.2% of expenditure.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> OK. In fact, the contingencies are much higher than 0.2% of expenditure – so called “targeted reserves” (rezerwy celowe) are often used as the supplementary source of financing the unexpected expenditure.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div> |

| <b>Executive's Year End Report and the Supreme Audit Institution</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                       |
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| <p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. Reports are released six months or less after the end of the fiscal year.</li> <li>b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Reports are released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The executive releases to the public a year-end report 5 months after the end of the budget year – also regulated by the Chapter X of the Constitution.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                         | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The Supreme Audit Institution of Poland issues an audit opinion regarding execution of the budget by every administrative unit and for the budget as a whole. This opinion is included in the report produced by SAI of Poland – the report is presented concurrently with government reports to the parliament.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b> However, Polish SAI is not legally obliged to issue such opinion.</p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 125-234 (Chapter 3) in “Report from Execution of the State Budget” – vol. I (<a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                               | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>105. 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, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> <li>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals),</li> <li>No explanation of the differences is provided, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The focus of explanation is on the economic classification and on the functional totals. Refer to chapter 3 in “Report from Execution of the State Budget” – vol. I (<a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Refer to chapter 2 in “Report from Execution of the State Budget” – vol. I (<a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>        | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This information can be found in pages 7-28 in “Report from Execution of the State Budget” – vol. I (<a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> In the case of investments and salaries, details were provided (in tables). In other cases explanation should be found in the narrative part of the report – in some cases there is no explanation of differences (e.g. pensions paid directly from the budget). Refer to pages 194-228 in the “Report from Execution of the State Budget” – vol. I and pages 303-353 in so called ‘Table Part’ vol. 1 of the “Report from Execution of...”<br/> <a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |
| <p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div> |

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| <p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 136-138 in the “Report from Execution of the State Budget” – vol. I (<a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 321-400 in the “Report from Execution of the State Budget” – vol. I (<a href="http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36">http://www.mf.gov.pl/index.php?wysw=2&amp;sgl=2&amp;dzial=36</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                              | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |



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| <p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Usually, the final audit report is ready in the middle of June. See also comment to 103.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, or the reports have not been released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                               | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. All of these audit reports include an executive summary.</li> <li>b. Most of these reports include an executive summary.</li> <li>c. Some of these reports include an executive summary.</li> <li>d. None of these audit reports include an executive summary, or such reports are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Chapter 2 in every audit report includes the section 'summary of results'.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                        | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>115. 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> <ul style="list-style-type: none"> <li>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.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Section 2 in the Act of 23 December 1994, on the Supreme Chamber of Control states this fact – Refer to the following website for the English version: <a href="http://www.nik.gov.pl/english/documents/act.html">http://www.nik.gov.pl/english/documents/act.html</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This information can be found in pages 188-228 in the “Analysis of state budget execution and monetary policy assumptions” (<a href="http://bip.nik.gov.pl/pl/bip/analiza_budzet/2005134/px_2005134x.pdf">http://bip.nik.gov.pl/pl/bip/analiza_budzet/2005134/px_2005134x.pdf</a>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 10px auto;">a</div> |
| <p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> <li>The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>The SAI has significant discretion, but faces some limitations.</li> <li>The SAI has some discretion, but faces considerable limitations.</li> <li>The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Section 1 in the Act of 23 December 1994, on the Supreme Chamber of Control states this fact – Refer to the following website for the English version: <a href="http://www.nik.gov.pl/english/documents/act.html">http://www.nik.gov.pl/english/documents/act.html</a>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                             | <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 10px auto;">a</div> |

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| <p>118. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> According to the existing law (Public Finance Act), the budget of the SAI is added to the executive proposal and finally accepted by the legislature.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |
| <p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> All reports are scrutinized and discussed by the corresponding committee at the Parliament.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>120. 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"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> According to existing law, the executive’s reaction to audit recommendation is public information – so it has to be published. Detailed search of websites (Public Information Newsletter - it is the name for the special website that has to be created by every public unit; the main page for the Public Information Newsletter can be found at <a href="http://www.bip.gov.pl">www.bip.gov.pl</a>, where links to all newsletters issued by government bodies can be found) revealed that this requirement is not fulfilled.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div> |
| <p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Every audit report starts with the assessment of progress made in the implementation of previously made audit recommendations.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>                                                                                                                                                                                                                                                                                                                       | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |

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| <p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> MPs from committees and auditors have to possess corresponding security clearings.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p> | <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div> |
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