Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Założenia projektu budżetu państwa na rok 2015 (Assumptions to the draft of state budget 2014)</td>
<td>2015</td>
<td>June 11, 2014</td>
</tr>
</tbody>
</table>

Projekt ustawy
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Supporting EBP Document</strong></td>
<td>Uzasadnienie do projektu ustawy budżetowej na 2014 r. (Explication to the draft of the state budget 2014)</td>
<td>2014</td>
<td>September 30, 2013</td>
</tr>
<tr>
<td><strong>Supporting EBP Document</strong></td>
<td>Projekt ustawy budżetowej na 2014 r. w układzie zadaniowym. (Performance-based draft of the state budget for 2014)</td>
<td>2014</td>
<td>September 30, 2013</td>
</tr>
<tr>
<td><strong>Supporting EBP Document</strong></td>
<td>Strategia zarządzania długiem sektora finansów publicznych w latach 2014-17 (Strategy of managing the public sector debt in the years 2014-17)</td>
<td>2014-17</td>
<td>October 1, 2013</td>
</tr>
<tr>
<td><strong>Enacted Budget</strong></td>
<td>Ustawa budżetowa na rok 2014 (State budget for the year 2014)</td>
<td>2014</td>
<td>February 4, 2014</td>
</tr>
<tr>
<td><strong>Citizens Budget (for EBP or Enacted Budget)</strong></td>
<td>Not produced</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td><strong>In-Year Report</strong></td>
<td>Szacunkowe dane o wykonaniu wykonania budżetu państwa w roku 2014 (Approximate/preliminary reports on the execution of the state budget in 2014)</td>
<td>2014</td>
<td>published respectively: April 17; March 17; April 15</td>
</tr>
<tr>
<td><strong>Additional in-year report</strong></td>
<td>Sprawozdanie operatywne z wykonania budżetu państwa w 2014r. (Operational reports on the execution of state</td>
<td>2014</td>
<td>Published monthly usually within usually approx. 40 days after reported period. (published respectively: March 5 for January 2014; April 1 for January-February, and</td>
</tr>
</tbody>
</table>
## Sources
Budgetary process in Poland in principle is regulated in two acts: Constitution and Law on Public Finances.

### GOVERNMENT REVIEWER
**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### PEER REVIEWER
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


<table>
<thead>
<tr>
<th>Topic</th>
<th>Description</th>
<th>Year</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additional in-year report</td>
<td>Zadłużenie Skarbu Państwa (State Treasury debt)</td>
<td>2014</td>
<td>Published monthly usually within usually approx. 40 days after reported period</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Informacja o przebiegu wykonania budżetu państwa za I półrocze 2013</td>
<td>2013</td>
<td>Available upon request September 10, 2013</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Analiza wykonania budżetu państwa i założeń polityki pieniężnej w 2012 r.</td>
<td>2012</td>
<td>June 7, 2013</td>
</tr>
</tbody>
</table>
opracowania materiałów do projektu ustawy budżetowej na rok 2014) - Supporting EBP Document, referred to in question
called as "Assumptions to the draft of state budget 2014". Should be 2015. This is just a typing mistake. Attached is the
correct document ("Assumptions to the draft of state budget 2015.pdf") and the "Fiscal Year the Budget Document Refers
to" and "Date of Publication" fields are filled correctly.

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>Is it produced for internal</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>purposes only?</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it published too late</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>compared to the accepted</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>timeframe?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>in hard copy, with charge?</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>in hard copy, NO charge?</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>in soft copy, with charge?</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>in soft copy, NO charge?</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td>online?</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
</tbody>
</table>
Sources: Most budgetary documents are available at Finance Ministry’s website concerning state budgets:

Comments: All relevant attachments has been added as a supplement to Table no 1.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Since 2012 there is no obligation for the Polish govt to publish laws enacted as a hard copy.

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Question</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>----------------------------------------------------</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>purposes only?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Sources:** Mid-Year Review is available only on request from Ministry of Finance or Parliament. Despite its internal character substantially one can receive electronic version by e-mail.

**Comments:** All relevant attachments has been added as a supplement to Table no 1. Note: As far as In-Year Reports is concerned the Preliminary reports on the execution of the state budget are in PDF format (not readable according to OBS methodology) while Operational reports are in Excel format (machine readable). Treating the latter as a subsidiary I decided to mark "No" when responding the question concerning "machine readability".

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Technical issue: a document available online is (by definition) available in soft copy. So if “Yes” was chosen in “Is it available to the public online?”, the same answer should be chosen in a row above. The answers are not consistent in this topic.

---

**Table 3. When Are the Key Budget Documents Made Available to the Public?**

<table>
<thead>
<tr>
<th>Poland</th>
<th>Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature</td>
<td></td>
</tr>
<tr>
<td>67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature</td>
<td></td>
</tr>
<tr>
<td>33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Poland</th>
<th>Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature</td>
<td></td>
</tr>
<tr>
<td>67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature</td>
<td></td>
</tr>
<tr>
<td>33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released after the budget has been approved by the legislature</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Poland</th>
<th>Enacted Budget: When is the Enacted Budget made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. Two weeks or less after the budget has been enacted</td>
<td></td>
</tr>
<tr>
<td>67. Between two weeks and six weeks after the budget has been enacted</td>
<td></td>
</tr>
<tr>
<td>33. More than six weeks, but less than three months, after the budget has been enacted</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public, or is released more than three months after the budget has been enacted</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Poland</th>
<th>In-Year Report: When are In-Year Reports made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>100. At least every month, and within one month of the period covered</td>
<td></td>
</tr>
<tr>
<td>67. At least every quarter, and within three months of the period covered</td>
<td></td>
</tr>
<tr>
<td>33. At least semi-annually, and within three months of the period covered</td>
<td></td>
</tr>
<tr>
<td>0. Does not release to the public</td>
<td></td>
</tr>
</tbody>
</table>
Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

**Sources:** As far as date of publication Pre-Budget Statement is concerned there is no legal regulation. It is to be done in due time before completing Executive Budget Proposal and its submission to the Parliament before September 30th (BY-1) - Article 141 Law on Public Finance. Government is to submit Year-End Report to the Parliament within 5 months after end of budgetary year. On its basis Parliament is to vote of its approval within 90 days period using Audit Report delivered in the meantime by the SAI - Article 226 of Constitution.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** Minor corrections: The Mid-year report is prepared "More than nine weeks, but less than three months, after the mid-point" (the Ministry of Finance has approx. 10 weeks to prepare the document - from June 30 to Sept 10) Audit Report is presented by the SAI (Najwyższa Izba Kontroli) to the Parliament in less than 6 months after the end of the budget year. It is made available to the public within the same timeframe.

**RESEARCHER’S RESPONSE**

The MYR usually is prepared within 9 weeks after mid-point. It is not formally published but from that moment on, according to MoF, it is to be received on request. So response "9 weeks or less" is to be supported. The answer remains.

---

**Table 4. General Questions**
<table>
<thead>
<tr>
<th>Question</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
<td>Substantially regulation is to be find in Law on Public Finances</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Are there additional laws regulating:</td>
<td>Yes</td>
<td>These questions are regulated by Law on Access to Public Information.</td>
</tr>
<tr>
<td>• Access to information?</td>
<td>No</td>
<td>Additionally as far as budgetary process is concerned some aspects of transparency and citizens participation are regulated by Law on Public Finances and also Law on SAO (SAI).</td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Section 2. Comprehensiveness of the Executive's Budget Proposal**
001. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Poland

A.

Score: 100


Comments: All expenditures presented in Executive's Budget Proposal are classified by administrative units - see. pp. 38-137 of the citation. According to Law on Public Finance the state's budget consists of parts (first level of its classification) which refer to administrative (governing) bodies.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?
A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Poland

A. Yes, expenditures are presented by functional classification.

Score: 100


Comments: Executive's Budget Proposal presents all expenditures by functional classification. It is mirrored by budget divisions (branches) which overall juxtaposition is comprised in appendix 2 of EBP (see p. 37 of citation no. 1). More specific data are presented in connection to/within budgetary parts (pp. 38-137 ibid.). Besides there is also performance classification which has functional character - see performance based draft of the state budget (see citation no 2).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the functional classification is compatible with international standards.

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

C. Not applicable/other (please comment).
Poland

B.

Score: 0


Comments: Although functional classification used in budget documentation is in line with many international standards (e.g. ESA’95, NACE Rev.2) it is not compatible with COFOG. There are distinguished 31 main functional categories of expenditures in draft of the budget (citation no. 1), whereas COFOG classification comprises 10. Also the performance-based draft of the state budget (citation no. 2), which is admittedly of presentational nature, distinguishes different number of main governmental functions (22). At the same time there are no provisions of formal cross-walk between the functional presentation in cited documents and COFOG classification.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are attempts to provide COFOG classification in a document that provides ground for the Budget Proposal: the Multi-year Financial Plan of the State (Wieloletni Plan Finansowy Państwa), latest edition covers 2014-2017. Also the Central Statistical Office provides a cross-walk from ESA’95 to COFOG and publishes COFOG data for past years. However no COFOG classification is present in the Budget Proposal.

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

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Poland

A.
Score: 100

**Sources:** 1) Draft of the state budget 2014, pp. 37-137

**Comments:** Executive's Budget Proposal does present most expenditures for the budget year with reference to economic classification (see pp. 37-137 of citation 1). It does not concern expenditures co-financed from EU sources, as it is not possible to be specific about details before settling contracts for their execution. Aggregate juxtaposition by economic classification is on p. 35 of explication (citation no 2.) along with extensive elaboration (pp. 39-61).

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

**A.** Yes, the economic classification is compatible with international standards.

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

**C.** Not applicable/other (please comment).

**Poland**

**B.**

Score: 0

**Sources:** Draft of the state budget 2014, pp. 37-137

**Comments:** The basic economic classification used in Polish budget comprises following categories: 1) grants and
subsidies, 2) benefits in cash for natural persons, 3) current expenditure of budgetary units, 4) capital expenditure, 5) state
debt servicing, 6) contributions to the EU budget, 7) projects co-financed by the EU. It is not compatible with GFS first of all
as it does not separate subsidies and grants as well not distinguish social benefits.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was
not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the
government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to
judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the
government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Draft of the state budget 2014, pp. 37-137
http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-
%20cz%20i%20ustawa%20z%20zal.pdf

Comments: EBP does present expenditures for individual programs - the data below administrative units are comprised in
"chapters" according to used terminology,

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was
not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the
government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

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

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

---

Poland

D.

Score: 0


Comments: There are no expenditure estimates for a multi-year period by any of the three expenditure classification in EBP or any supporting documents.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
008. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

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

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Poland

C.

Score: 33


Comments: Basically there are not expenditure estimates for a multi-year period in EBP or any supporting documents except for two kinds of categories: 1) multi-year programs and 2) programs financed from EU sources. In total both categories account for approx. 25% of overall budgets expenditures.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?
A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Poland

A. 

Score: 100

Sources: Draft of the state budget 2014:

Comments: Executive's Budget Proposal presents all individual sources of tax revenue for the budget year - it is juxtaposed in table (Appendix no. 1, p.13 of the citation).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Poland

A.
Score: 100


Comments: All individual sources of non-tax revenue for the budget year are presented in EBP: 1) in total (see table on p. 13 of the citation) and 2) classified by administrative units (pp. 14-36).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Poland

B.
Score: 0

Comments: Neither EBP nor any supporting budget documentation present revenue estimates by category for a multi-year period. The only exception concerns revenues of programs co-financed from UE sources which are presented for period BY+2 (pp. 466-468 of citation).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Poland
D.
Score: 0

Sources: Draft of the state budget 2014:

Comments: see comment to question 11.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was
not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Poland

A.

Score: 100


Comments: The strategy of managing the public sector debt in the years 2014-17 (document 3 in support to EBP) presents all the three estimates of borrowing and debt. One can find them respectively: 1) amount of net new borrowing required during the budget year - Graph 38. Sensitivity of public debt to GDP to changes in assumptions/GDP and net borrowing needs (p. 44); 2) central government's total debt burden at the end of the budget year - Table 6: Forecasts of public debt and debt servicing costs (p. 43); 3) interest payments on the outstanding debt for the budget year - Graph 6: Market interest rates and the average cost of debt servicing domestic and foreign debt/Average cost of debt servicing (p. 8).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the
government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Poland

A.

Score: 100


Comments: The relevant information is to be found respectively: 1) interest rates on the debt - Graph 6: Market interest rates and the average cost of debt servicing domestic and foreign / Average cost of debt servicing (p. 8); 2) maturity profile of the debt - Graph 7: Structure of Treasury debt by actual maturities in the years 2002-2013 (p.9); Graph 32: Structure of Treasury bond portfolios with non-residents (p. 29); Graph 40: Average maturity of Treasury debt (2011-17) - p. 46; 3) debt structure (whether it is domestic or external) - Table 6: Forecasts of public debt and debt servicing costs (line 1) - p. 43.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the
government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The source quoted does not provide information on interest rates for the budget year. However this information is available in other documents: Explication to the draft of the state budget 2014, Table 1 (file S_28): Basic Macroeconomic Estimates 2012-2017. Average interest rate for open market operations is provided up to 2017. Multi-year Financial Plan of the State, p 49, 72: short-term and long-term interest rates are provided up to 2017.

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

B. Yes, the core information is presented for the macroeconomic forecast.

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

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Explication to the draft of the state budget 2014: http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD02978E2DF0DEC1257BF6005D46D1/%24File/1779%20-%20uzasadnienie.pdf

Comments: There is extensive information on macroeconomic forecast in Explication to the draft of the state budget 2014 (document 1 in support to EBP, pp. 5-13). It comprises some additional information beyond the core elements of forecast - concerning balance of payment, labour market etc. The "core" relevant information is to be found respectively: 1) nominal GDP level - Table 1: Basic macroeconomic indicators for the period 2012-2017 (line 10/PKB w cenach bieżących) - p. 197; 2) inflation rate and interest rates - see. discussion on p. 10 (Inflation, interest rates and exchange rate); 3) real GDP growth - see discussion p. 5-6.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: For all the core information see also Explication to the draft of the state budget 2014, Table 1 (file S_28): Basic Macroeconomic Estimates 2012-2017. Interest rates are also presented (among other estimates) in Multi-year Financial Plan of the State, Table 14, page 72. It is must be noted than discussion on interest rates is very limited in all budgetary documents.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.
E. Not applicable/other (please comment).

Poland

D.

Score: 0

Sources: The strategy of managing the public sector debt in the years 2014-17: http://orka.sejm.gov.pl/Drukika/nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779-strategia.pdf

Comments: The strategy of managing the public sector debt in the years 2014-17 contains only a few graphs presenting sensitivity of public debt to change of interest and exchange rates but it is not followed by any comments and further elaboration (pp. 44-45 of the citation). At the same time there are no alternative scenarios to the core components (nominal GDP, inflation rates, real GDP growth).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The Multi-Year Financial Plan of the State (p. 46-49) presents sensitivity analysis as regards to: - import level of main trade partner - increase of public expenditures - currency depreciation - increase of domestic interest rate. Analyses regarding GDP or inflation are not provided.

RESEARCHER’S RESPONSE

The response D should be supported. The Multi-Year Financial Plan of the State is not identified as a formal part of Executive’s Budget Proposal nor any supporting document.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
D. No, information that shows how new policy proposals affect expenditure is not presented.
E. Not applicable/other (please comment).

Poland

C.

Score: 33

Comments: Explication to the draft of the state budget 2014 (document 1 in support to EBP) contains some information concerning planned policy activities/programs that will result in specific budget expenditures. The juxtaposition of new regulations affecting public finances is on p. 181-2, but it does not present estimated scale of their impact on budget. Besides cited document in various places contains more specific information concerning particular programs eg.: Polish investment program (p. 6), raising public school employees' salaries (p. 22) or changes in the pension system (p. 37). There are also presented more detailed data followed by discussions concerning multi-year programs (p. 71-108), programs co-financed by the European budget (p. 159-166) and priorities of privatization (188-200). But in all provided examples one can find only information and explication as to its general assumptions but without any assessment of possible impact on budget. The only exception concerns assessment and explication of planned changes in the retirement system which are detailed presented in the Strategy of managing public debt (p. 21-27 of citation no 2.). Summing up, I have chosen response C, but it is a matter of international comparability like in previous years whether it should be B.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

Poland

C.

Score: 33

Sources: Explication to the draft of the state budget 2014:
**Comments:** There is not much information on the impact of policy proposals on budget revenue in EBS or supporting documents and if, it is mainly of implicit nature. One can find only explicit presentation concerning impact of tax changes on tax revenue, but without further dissuasion on policy priorities (pp. 23-30 of citation) and also some general remarks on revenue raised from privatization policy (pp. 190 of citation).

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).</td>
</tr>
<tr>
<td>B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.</td>
</tr>
<tr>
<td>C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.</td>
</tr>
<tr>
<td>D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Poland**

**Score:** 0

**Sources:** EBS and supporting documents.

**Comments:** There are no presentation in EBP and its supporting documentation of expenditures for BY-1 by any of the three expenditure classifications: administrative, economic or functional.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Expenditures by economic classification for year -1 (main aggregates) are presented in Explication to the draft of the state budget 2014 (Supporting EBP Document). See table on page 39 (file S_07. R_V_1_Wydatki budżetu państwa.pdf)

RESEARCHER’S RESPONSE
Response D in my opinion should be supported. The mentioned table on p. 39 does present expenditures classified by economic classification BY-1 but these are not estimates It presents only planned quotas BY-1 (not being corrected according to real economic processes /realization).

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

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Poland
C.
Score: 33

Sources: Draft of the state budget 2014:
http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-cz%20ustawa%20budzet%20pa%C5%82stwa.pdf

Comments: The only presentation of expenditures for individual programs for BY-1 concerns programs co-financed from EU sources (pp. 476-491 of citation).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

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

C. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Explication to the draft of the state budget 2014:  

Comments: Generally there are not expenditure estimates presented for BY-1 not to mention updating them from the original enacted levels. However one can find some exceptions - data presented by BY-1 which have been also updated i.e. presenting either factual realization BY-1 or consequences of budget novelization. It concerns only issues of debt servicing, financing of budget deficit (respectively pp. 54 and 170 of citation). There is also table presenting highly aggregated expenditure BY-1 by economic classification (p. 39 of citation).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.
Comments: Expenditures by economic classification for year -1 (main aggregates) presented in Explication to the draft of the state budget 2014 (table on page 39) are updated from the original enacted budget and shown according to the budget novelization.

RESEARCHER'S RESPONSE
If one accepts that budget novelization may be treated as general expenditure update than response A is correct.

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

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Poland
D.
Score: 0

Sources: Draft of the state budget 2014:

Comments: Expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

Poland

Score: 33

Sources: Draft of the state budget 2014:

Comments: The only presentation of expenditures for individual programs for BY-2 concerns programs co-financed from EU sources (pp. 476-491 of citation).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Comment to the score mentions BY-1, should be BY-2, then the answer is correct.

024. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?
A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Poland

D.
Score: 0

Sources: EBP and supporting documents

Comments: As a rule budgetary documents do not present real data concerning expenditures in previous years. Compare responses to questions no. 21-23.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Poland

A.
Score: 100
Sources: Explication to the draft of the state budget 2014:

Comments: Revenue estimates by category are presented and than discussed on pp. 25-31 of the Explication to the draft of the budget.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: See also Table 2 of the document.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Explication to the draft of the state budget 2014:

Comments: Revenue estimates by individual source are presented and than discussed on pp. 25-31 of the Explication to the draft of the budget.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: See also Table 2 of the document.

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027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

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

C. Not applicable/other (please comment).

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Poland

A.

Score: 100

Sources: Explication to the draft of the state budget 2014: http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20uzasadnienie.pdf

Comments: See revenue data presentation and discussion on pp. 25-31 of the Explication to the draft of the budget. Update in question is to be found in column titled "nowelizacja 2013".

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GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: See also Table 2 of the document.
028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Explication to the draft of the state budget 2014: http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20uzasadnienie.pdf

Comments: Revenue estimates for BY-2 are presented - see comment to question 27

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: See also Table 2 of the document.

029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Explication to the draft of the state budget 2014:

Comments: see comment to question no 27

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: See also Table 2 of the document.

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

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Poland

A.
Score: 100

Sources: Explication to the draft of the state budget 2014: http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20uzasadnienie.pdf

Comments: The most recent year presented for all revenues reflect actual outcomes is BY-2.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: 1. The strategy of managing the public sector debt in the years 2014-17, pp/ 6-11; 38-41: http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779-strategia.pdf 2. Explication
Comments: All relevant data are presented in The strategy of managing the public sector debt in the years 2014-17 (pp. 6-11; 38-41) and also in Explication to the draft of the state budget 2014 (pp. 54-58; 184-185).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: c.
Comments: The information on interest rates (average cost of debt service) is provided for BY-2. Data for BY-1 might not be available at the date of the reference document. Source: The strategy of managing the public sector debt in the years 2014-17, p. 8, chart 6.

032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Poland

A.
Score: 100

Comments: The most actual data are presented BY-2 - see comment to question 31.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Poland

A.

Score: 100

Explication to the draft of the state budget 2014: http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20uzasadnienie.pdf

Comments: There is an extensive information on extra-budgetary funds in the Draft of the budget (Appendix 13 of citation no 1) and on other, similar to typical extra-budgetary funds entities (Appendices 11, 12, 14). There one can find estimates concerning their financing (incomes, expenditures etc.). Explication to the State Budget (citation no 2.) presents detailed elaboration on extra-budgetary funds followed by statement of purpose and legal basis (pp. 127-154 for special funds and pp. 109-126 for other non-budgetary entities).
034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

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<td>A.</td>
<td>Yes, central government finances are presented on a consolidated basis.</td>
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<td>B.</td>
<td>No, central government finances are not presented on a consolidated basis.</td>
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<td>C.</td>
<td>Not applicable/other (please comment).</td>
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**Poland**

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<td>A.</td>
<td>Score: 100</td>
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**Sources**: Explication to the draft of the state budget 2014: [http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20uzasadnienie.pdf](http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20uzasadnienie.pdf)

The strategy of managing the public sector debt in the years 2014-17: [http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779-strategia.pdf](http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779-strategia.pdf)

**Comments**: The data concerning central government finances on a consolidated basis are presented in Explication to the budget (p. 199) and also in terms of debt in the Strategy of managing the public sector debt (p. 11).

**GOVERNMENT REVIEWER**

**Opinion**: I am not qualified to judge this indicator.

**Comments**: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.
035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Draft of the state budget 2014:
Explication to the draft of the state budget 2014:

Comments: There is extensive information on estimates of all intergovernmental transfers presented in Draft of the state budget (p. 82 and Appendix 2, p. 248) with discussion comprised in Explication to the draft of the state budget (p. 41-50).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Minor mistake in reference quoted: not page 82 of the document, but position 82 in table in Appendix 2. Page nr is 73.
036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Poland

Score: 0

Sources: EBP and supporting documents

Comments: Basically the EBP and supporting documentation does not present alternative displays of expenditures that might illustrate the financial impact of policies on different groups of citizens. Some features of that nature manifest only some programs co-financed from UE sources e.g. Regional Operational Programmes and Operational Programme for Development of Eastern Poland.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Poland

B.

Score: 67


Comments: Estimates of all transfers to public corporations are presented in Draft of the state budget 2014 (Appendices 8-9, citation no 1.). At the same time generally there lacks narrative discussion concerning matter in question in budgetary documentation.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Explication to the draft of the state budget provides a narrative discussing the purposes of some (but not all) transfers to public corporations.
038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Poland

D. Score: 0

Sources: EBP and supporting documentation

Comments: There is no information concerning quasi-fiscal activities in any of the budget documents.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Poland

D.

Score: 0

Sources: EBP and supporting documentation

Comments: Budgetary documents does not provide information on financial assets held by the government.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Poland

D.

Score: 0
**Sources:** EBP and supporting documentation

**Comments:** Budgetary documents does not provide information on non-financial assets held by the government.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all expenditure arrears are presented.
- D. No, estimates of expenditure arrears are not presented.
- E. Not applicable/other (please comment).

**Poland**

**Score: 67**

**Sources:** The strategy of managing the public sector debt in the years 2014-17:

**Comments:** One can find some information on expenditure arrears when discussing indebtedness of selected public spheres: local government units (p. 12-13); public heath units and social insurance fund (p. 14) - presented in the Strategy of managing the public sector debt. There is also presentation of strategy’s aims as far as indebtedness of mentioned spheres is concerned (p. 40-42).

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was
not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The EBP provides estimate of total expenditure arrears (zobowiązania wymagalne Skarbu Państwa, p. 75 or page 39 of Appendix 2). Several individual estimates are presented. Some are briefly discussed in the strategy of managing the public sector debt. Since the total number is provided but without detailed breakdown or clarification, answer B seems to be more relevant.

**RESEARCHER'S RESPONSE**

Total estimate of expenditure arrears is presented in EBP, but without any details nor narrative discussion - see p. 75 of EBP. Yes, I agree with PR comment. It is correct that total sum of expenditure arrears is presented in EBP.

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042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- **A.** Yes, information beyond the core elements is presented for all contingent liabilities.
- **B.** Yes, the core information is presented for all contingent liabilities.
- **C.** Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- **D.** No, information related to contingent liabilities is not presented.
- **E.** Not applicable/other (please comment).

**Poland**

- **C.**

**Score:** 33

**Sources:** The strategy of managing the public sector debt in the years 2014-17: [http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779-strategia.pdf](http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779-strategia.pdf)
Comments: Apart from setting general limits for contingent liabilities in draft of the budget, there is only presentation of aggregated data and general discussion on them in the Strategy of managing the public sector debt in the years 2014-17 (pp.15-16 and 40). There is no presentation as far as core information on contingent liabilities is concerned.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In reality, the appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Poland

Score: 33

Sources: The strategy of managing the public sector debt in the years 2014-17:

Comments: The Strategy of managing the public sector debt presents some information and projections on government's
future liabilities and the sustainability of its finances, but it lacks some core assumptions (e.g. demographical) and it covers short 4-year period. In particular there are: 1) projections of public debt and debt servicing costs for period 2014-17 (p. 43-44) and potential debt (which may be considered as implicit future liabilities) - p. 45. 2) The macroeconomic assumptions (p. 28) but without demographic ones. 3) A discussion of the fiscal implications (pp. 38-39) and risks connected to realization of the strategy (p. 47). Summing up one may find explicit information on the sustainability of finances and very limited (and implicit) concerning future liabilities. It is a matter of international comparison whether the response should be C or D.

GOVERNMENT REVIEWER

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Macroeconomic assumptions are also presented in other documents: Assumptions to the draft of state budget (ZAŁOŻENIA PROJEKTU BUDŻETU PAŃSTWA) Multi-year Financial plan of the state (WIELOLETNI PLAN FINANSOWY PAŃSTWA) Explication to the draft of the state budget, Table 1 at the end of the document. However the time span covers years up to BY+3.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.
E. Not applicable/other (please comment).

**Poland**

E.

**Score:** 0

**Sources:** Draft of the state budget 2014: http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20ucz%20%20ustawa%20%20zal.pdf

**Comments:** Apart from financial funds from EU/EEA, there is no specific information on any donor assistance in budgetary
GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Poland

D.

Score: 0

Sources: EBP and supporting documentation

Comments: No information related to tax expenditures is not presented in EBP or supporting documentation.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the
government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

**A.** Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

**B.** Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

**C.** Yes, estimates of some but not all earmarked revenues are presented.

**D.** No, estimates of earmarked revenues are not presented.

**E.** Not applicable/other (please comment).

**Poland**

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**Score:** 100

**Sources:** Draft of the state budget 2014:

Explication to the draft of the state budget 2014:

**Comments:** There is extensive presentation of data on earmarked revenues (appropriated funds) in appendix 13 to the Draft of the state budget 2014 (pp. 354-388) and also discussion in the Explication to the draft of the state budget (pp. 127-157).

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Performance-based draft of the state budget for 2014

Comments: Information on how the proposed budget is linked to government's policy goals provides Performance-based draft of the state budget for 2014. It has been prepared with strict connection with Multi-annual Financial Plan of the State 2013-2016 which takes into account the data contained in budget and provides forecasts for the next three years. The forecast have been developed taking into account the content of the main programming documents: Long-term National Development Strategy Poland 2030; The third wave of modernity (resolution adopted by the Council of Ministers); National Development Strategy 2020 - Active society, competitive economy, effective state; and 9 integrated strategies, clarifying directions activities and instruments of implementation of the tasks set for the state. Performance-based draft of the state budget for 2014 according to the Law on Public Finances (art. 142 paragraphs 10 and 11) contains justification to the budget along with summary state's tasks and priorities and consolidated spending plan for the financial year and two consecutive years of state and other public finance entities. After preparatory period performance-based budget now has reached quite mature state. It has been substantially modified since its firs version of 2012. New methodology has been applied that focused among others the search for more and better ways of making the consolidation of public expenditure streams to further increase the transparency and usability of the analytical presentation of expenditures by functional task. In addition, it sought also to maintain and strengthen the approach to shaping oriented budgeting system effectiveness and efficiency of public spending and increase the degree of responsibility - not just in relation to achieving the overall performance objectives and the metrics assigned to the task, but also the responsibility of an operational nature - including for detailed implementation process execution and monitoring of the assumed levels of efficiency. Government's policy goals has been presented (involved) within 20 distinguished main functions of the state which are being an organizational framework of document in question.
048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Performance-based draft of the state budget for 2014

Comments: Performance-based draft of the state presents information by BY+2. See comment to response 47.
not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

**Poland**

**Score:** 67

**Sources:** Performance-based draft of the state budget for 2014

[http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20bud%C5%BCet%20zadaniowy.pdf](http://orka.sejm.gov.pl/Druki7ka.nsf/0/5EFD0297862DF0DEC1257BF6005D46D1/%24File/1779%20-%20bud%C5%BCet%20zadaniowy.pdf)

**Comments:** Performance-based draft of the state budget for 2014 contains extensive non-financial data on inputs to be acquired for some programs within distinguished public functions.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Performance-based draft of the state budget for 2014

Comments: There is extensive data on non-financial on results along with performance measures presented in quoted document.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?
052. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.
**C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

**E.** Not applicable/other (please comment).

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**Poland**

**C.**

**Score:** 33

**Sources:** Explication to the draft of the state budget 2014:

**Comments:** The Explication to the draft of the state budget 2014 comprises some information on funds related to the social tasks of the state (133-138) which concerns data and discussion on estimates of policies intended to benefit impoverished populations.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

**A.** Yes, a detailed timetable is released to the public.

**B.** Yes, a timetable is released, but some details are excluded.

**C.** Yes, a timetable is released, but it lacks important details.

**D.** No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Budgetary Note: http://www.mf.gov.pl/documents/764034/3890381/20130701_rozporzadzenie.zip

Comments: Each year a special directive is released to the public by MoF (Budgetary Note) which specifies a detailed timetable for activities aimed at budget preparation. The one for the preparation 2014 budget was published on 20th June 2013.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The document quoted should be added as EBP supporting document in Table 1. The Budgetary Note regarding the preparation of 2015 draft budget was issued on June 17, 2014.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

B. Yes, the core information is presented for the macroeconomic forecast.

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

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).
Poland

C.

Score: 33


Comments: Pre-Budget Statement presents information on the macroeconomic forecast (pp. 6-10) but it either lacks some of the core components (e.g. interest rates estimates) or presented data are not supplemented by more detailed discussion (e.g. nominal and real GDP estimates).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

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

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Poland

C.

Score: 33
Sources: Assumptions to the draft of state budget 2015:

Comments: Pre-Budget presents very limited information on the government's expenditure policies (pp. 13-14) and does provide no data as far as an estimate of total expenditures is concerned.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: It must be noted that information on expenditure policies and priorities included in the Pre-Budget Statement are indeed VERY limited.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Poland
C.
Score: 33

Sources: Assumptions to the draft of state budget 2015:

Comments: Pre-Budget Statement presents some general information as far as government's revenue policies is concerned (pp. 12-13) but it lacks core components like detailed estimates and discussion on revenue priorities.
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Poland

D.

Score: 0


Comments: Pre-Budget Statement includes none of the three key estimates related to borrowing and debt. Data concerning them are presented in The strategy of managing the public sector debt in the years 2014-17 (Document in Support 3), but it formally is part of EBP and not of the Pre-Budget Statement.
government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Poland

B.

Score: 0


Comments: Pre-Budget Statement does not present any estimates of total expenditures for a multi-year period.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Poland

B. Score: 67

Sources: State budget for the year 2014:
http://isap.sejm.gov.pl/Download;jsessionid=CAEE4D0D29C62008FCA66EBA4341CBE2?id=WDU20140000162&type=2

Comments: Enacted Budget presents estimates by administrative and functional expenditure classifications. See pp. 33-132 (citation no 1) for administrative classification with programs (with reference to economic classification) and juxtaposition on p. 32 for functional classification (WYDATKI BUDŻETU PAŃSTWA NA ROK 2014/ZESTAWIENIE ZBIORCZE WEDŁUG DZIAŁÓW). Enacted Budget presents also estimates of expenditures by selected (not all) categories of economic classification: e.g. remuneration in state entities or subventions.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Economic classification of expenditures is also provided - see Appendix 2, p. 32-132 (aggregated data on page 32).

RESEARCHER’S RESPONSE
There is not such presentation. But expenditure by economic classification are referred while expenditure by administrative classification is presented (pp. 33-132 of citation no 1).

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: State budget for the year 2014:
http://isap.sejm.gov.pl/Download;jsessionid=CAEE4D0D29C62008FCA66EBA4341CBE2?id=WDU20140000162&type=2

Comments: Enacted Budget does present expenditure estimates for individual programs - see pp. 33-143 of the citation.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: State budget for the year 2014:
http://isap.sejm.gov.pl/Download;jsessionid=CAEE4D0D29C62008FCA66EBA4341CBE2?id=WDU20140000162&type=2
Comments: Tax and non-tax sources of budget revenue are presented (separately) in a table on p. 8 of the citation.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: State budget for the year 2014:
http://isap.sejm.gov.pl/Download;jsessionid=CAEE4D0D29C62008FCA66EBA4341CBE2?id=WDU20140000162&type=2

Comments: Enacted Budget presents all individual sources of revenue (p. 8 of citation).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Poland

Score: 67


Comments: The Enacted Budget does not present the estimates related to government borrowing and debt. These data are presented only in The strategy of managing the public sector debt in the years 2014-17 (document 3 in support to EBP).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The amount of net new borrowing required during the budget year is presented on 147 of the Enacted Budget (page 4 of Appendix 5). The interest payments on the outstanding debt for the budget year (costs of debt service) are presented on page 67 of EB.
RESEARCHER'S RESPONSE
The EB presents two of three estimates: net new govern. borrowing (p. 147 of citation no 1) and interest payments on the debt (p. 67 of citation no 1). I agree, response B is correct.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Poland
D.
Score: 0

Sources: The Citizens Budget is not published.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Poland

D.

Score: 0

Sources: The Citizens Budget is not published.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Poland
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Poland

Score: 0

Sources: No citizens version of budget documents is published.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.
068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Operational reports on the execution of state budget in 2014:

Comments: Actual expenditures by all of the three expenditure classifications are presented in operational reports on the execution of state budget. There are estimates by following classifications: administrative (Table 4), economic (Table 6) and functional (Table 11).

Government Reviewer

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

Peer Reviewer

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Answer is correct but uses incorrect references: Expenditures by administrative classification are presented in table 8 (table 4 presents revenues) Expenditures by economic classification are presented in table 6 (correct) Expenditures by functional classification are presented in table 7 (table 11 is not relevant).
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Poland

C.

Score: 33

Sources: Operational reports on the execution of state budget in 2014:

Comments: In-Year Reports (Operational Reports) present actual expenditures only for individual programs financed from European means

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Operational reports on the execution of state budget in 2014:

Comments: Operational reports on the execution of state budget compare all actual year-to-date expenditures with the original estimates in enacted budget. One may find also comparisons concerning general juxtaposition of actual budget execution on year-to-year basis (see table 2/sheet 5 of citation).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Actual detailed year-to-date expenditures are compared to the 12 month values of expenditures from the enacted budget (tables 6-8). Total value of to-date expenditures is compared to the value from corresponding period of previous year (table 2).

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Operational reports on the execution of state budget in 2014:
**Comments**: In-Year Reports present actual revenues by category; see general juxtaposition - Table 3 (of citation) and Table 18 for EU means.

**GOVERNMENT REVIEWER**

**Opinion**: I am not qualified to judge this indicator.

**Comments**: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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### 072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**A.** Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

**B.** Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

**C.** Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

**D.** No, In-Year Reports do not present individual sources of actual revenue.

**E.** Not applicable/other (please comment).

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**Poland**

**A.**

**Score**: 100

**Sources**: Operational reports on the execution of state budget in 2014:

**Comments**: compare response to question 71

**GOVERNMENT REVIEWER**

**Opinion**: I am not qualified to judge this indicator.

**Comments**: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Poland

A.

Score: 100


Comments: In-Year Reports as a rule compare (in detail) only actual year-to-date revenues with the original estimate for given period based on the enacted budget. There is one exception - one can find comparison of the same period in the previous year as far as aggregated revenue is concerned (in Table 2).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Actual detailed year-to-date revenues are compared to the 12 month values from the enacted budget (tables 3-4). Total value of to-date revenues is compared to the value from corresponding period of previous year (table 2).

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?
A. Yes, all three estimates related to government borrowing and debt are presented.  
B. Yes, two of the three estimates related to government borrowing and debt are presented.  
C. Yes, one of the three estimates related to government borrowing and debt are presented.  
D. No, none of the three estimates related to government borrowing and debt are not presented.  
E. Not applicable/other (please comment).  

Poland

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

Score: 100

Sources: Operational reports on the execution of state budget in 2014:  

Comments: Operational reports on the execution of state budget contain limited data on deficit and net borrowing (Table 1 &2). Detailed information on all the three key estimates related to borrowing and debt is to be found in Treasury Debt Bulletin (monthly).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Operational reports on the execution of state budget contain information on new borrowing interest payments. Other information (debt value) are available in Treasury Debt Bulletins issued monthly by Ministry of Finance. In my opinion the Bulletins should be treated as Additional in-year reports. If other case, answer B should be chosen.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Poland

A.

Score: 100


Comments: All relevant data in a detailed manner is presented in Treasury Debt Bulletins. Compare response to question 75.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: c.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Poland
Score: 33

Sources: Information on the state budget execution in the first half of 2013 (MYR part II). Produced and available to the public, but only upon request from Ministry of Finance.

Comments: The MYR II part presents discussion on real economic processes that occurred in the first semester of a budgetary year. It does not comprise an updated macroeconomic forecast for all the budgetary year. It informs on real economic processes that already occurred and also the degree of advancement of budget execution. It does not present information on all key macroeconomic indicators.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The Mid-Year Review presents macroeconomic indicators for first half of the year, however the forecast for the whole budget year has not been updated. No information is provided on how the economic situation during the first half of the budget year may influence the budget processes.

RESEARCHER’S RESPONSE
Response C should be supported as there is information on GDP growth for the first semester of 2013 contained in the MYR. At the same time it lacks estimates on other important macroeconomic indicators.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).
Poland

Score: 67

Sources: MYR Report

Comments: MYR part II comprises presentation and discussion of some differences between the original and updated expenditures. For example see table in part of MYR titled: State budget expenditures by basic groups (p. 25) - column "Budżet po zmianach na 2013 r."

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The Mid-Year Review focuses on realization of state revenues and expenditures as compared to the Enacted Budget. Expenditures are presented in three categories: enacted budget, budget after changes and realization for the first half of the year. Although the number values for enacted budget and budget after changes are provided in detail, no explanation is provided for difference between the two.

RESEARCHER'S RESPONSE

MYR part II comprises presentation on some differences between the original and updated expenditures (resulting from budget novelization). At the same time it does not contain explanation of the differences between the original and updated expenditure estimates. After due consideration I would chose response C rather than B.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Information on the state budget execution in the first half of 2013 (MYR part II). Produced and available to the public, but only upon request from Ministry of Finance. MYR part I. - Operational report on the execution of state budget for period I-VI.

Comments: MYR (both part I & II) presents expenditure estimates by all of the three expenditure classifications. The appropriate information is to be found respectively: by economic classification (p. 25 of elaboration), by functional (Załącznik 2/Tab 3) and by administrative one (Załącznik 3/Tab 3) in the excel file.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Poland

C.

Score: 33

Sources: Information on the state budget execution in the first half of 2013 - MYR part II, explanatory notes (in attachment);
GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

POLAND

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Score: 0

Sources: Information on the state budget execution in the first half of 2013]; Produced and available to the public, but only upon request from Ministry of Finance

Comments: MYR does not present updated revenue estimates for the budgetary year.
081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Information on the state budget execution in the first half of 2013; Produced and available to the public, but only upon request from Ministry of Finance

Comments: MYR presents revenue estimates by category - see chapter 3 of citation (pp. 12-24). Compare response to question no 80.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all,
revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Poland

A. 
Score: 100

Sources: Information on the state budget execution in the first half of 2013; Produced and available to the public, but only upon request from Ministry of Finance

Comments: MYR presents data and detailed elaboration on each individual revenue source. Compare response to question 80.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).
Poland

Score: 0


Comments: Information on debt and borrowing is excluded from IYRs and MYRs and is presented separately in released monthly The Treasury Debt Bulletins. The bulletins are prepared in connection with The strategy of managing the public sector debt (document in support 3). One may find there detailed updated estimates of government borrowing and debt, including its composition etc. As far as exclusively MYR is concerned one can find only information concerning factual financing net borrowing needs of the state budget - chapter V (pp. 43-51).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In reality, the appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Also the Mid-Year Review presents detailed information on the financing needs (p. 43-51). However no updates are presented.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
E. Not applicable/other (please comment).
Score: 100

Sources: Report on execution of state budget in 2013. Explanatory notes: http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%C5%9B%C4%87.pdf

Comments: Differences between the enacted levels of expenditures and the actual outcome accompanied by a narrative discussion are presented Chapter III of Explanatory notes to the Report on execution of state budget in 2013 (pp. 53-157 of citation).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Narrative discussion does not always explain differences between the enacted levels and the actual outcome. In many cases differences between BY actual outcomes and BY-1 actual outcomes are discussed.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Poland
A.
Score: 100

Sources: Report on execution of state budget in 2013. Explanatory notes: http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%C5%9B%C4%87.pdf
Comments: Report on execution of state budget in 2013. Explanatory notes presents detailed expenditure estimates by all of the three classifications: functional (p. 58), economic (p. 66) and administrative units (65).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Poland
A.
Score: 100

Sources: Report on execution of state budget in 2013 Vol. I

Comments: Report on execution of state budget in 2013 Vol. I presents expenditure estimates for individual programs - carried out by administrative units (pp. 43-166) and co-financed from EU means (pp. 168-186).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Report on execution of state budget in 2013. Explanatory notes: http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%C5%9B%C4%87.pdf

Comments: Differences between the enacted levels and the actual outcome for revenues are presented in Explanatory notes (total juxtaposition p. 37) followed by very detailed discussion (pp. 35-52).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Poland
A.
Score: 100

2) Report on execution of state budget in 2013. Explanatory notes:
http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%C5%9B%C4%87.pdf

Comments: Revenue estimates by category are presented in Year-End Report Vol. 1 (citation no 1. p. 16 ) and also in a detailed manner accompanied by discussion in Explanatory notes (citation no 2. pp. 36-52).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Poland

A. Score: 100

http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE422389BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%9B%C4%87.pdf

Comments: Compare response to question no. 88.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).
Poland

Score: 0

Sources: Report on execution of state budget in 2013. Explanatory notes:
http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%C5%9B%C4%87.pdf

Comments: Explanatory notes to Report on execution of state budget in 2013 presents data concerning borrowing, debt and its composition (Part 4, pp. 256 - 267). These data do not present however differences between original estimates and actual realization but only differences in debt characteristics in specific points of time (beginning and end budgetary year).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Poland

A.
Score: 100

Sources: Report on execution of state budget in 2013. Explanatory notes:
http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%20%5B4%5D.pdf

Comments: Estimates of the differences between all of the original macroeconomic forecast and actual outcome, along with a narrative discussion, are presented in Explanatory Notes... pp. 9-12. GDP growth is on page 9, inflation is on page 11, interest rates is on page 12 while nominal GDP is in table 1 (Tablica 1. Podstawowe wskaźniki makroekonomiczne w latach 2010 - 2013) on. p. 284.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The differences between the original macroeconomic forecasts and the actual outcomes are NOT presented for one of the core categories: the interest rate. However, because a narrative on interest rates in the budget year is presented in the Year-End Report (Explanatory Notes, page 12) and the assumptions on interest rates in the pre-BY documents (Enacted Budget, Executive Budget Proposal and supporting documents) were indeed very limited, I agree that answer A is relevant.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
E. Not applicable/other (please comment).

Poland
Score: 67

Sources: Performance-based report on execution of state budget in 2013:
http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Informacja%20o%20wykonaniu%20wydatkow%20w%20ukladzie%20zadaniowym%20w%202013%20r.pdf

Comments: The differences between the original estimates of non-financial data on inputs and the actual outcome, accompanied by narrative discussion, are presented in Performance-based report on execution of state budget in 2013. The presentation is organized around realization tasks concerning distinguished 22 main functions of the state. Since not all programs have defined inputs response B is to be chosen.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Poland

A.
Score: 100
Sources: Performance-based report on execution of state budget in 2013: 
http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Informacja%20o%20wykonaniu%20wydatkow%20w%20ukladzie%20zadaniowym%20w%202013%20r.pdf

Comments: See response to question no. 92.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Poland
A.

Score: 100

Sources: Report on execution of state budget in 2013. Explanatory notes: http://orka.sejm.gov.pl/Druki7ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%C5%9B%C4%87.pdf
**Comments:** Estimates along with a narrative discussion on the enacted levels of expenditures and the differences between them and the actual outcomes of policies intended to benefit the most impoverished populations are presented in Explanatory Notes... especially in fragments referring to 1) subsidies for local self-governmental units for carrying out functions of social services (pp. 81, 86-93) and 2) appropriated funds obligated to realization of social functions of the State (pp. 182-191).

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The narrative discussion describes the actual expenditures in detail, but rarely mentions the reasons of differences between the enacted and actual levels.

### 095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- **A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- **B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- **C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- **D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- **E.** Not applicable/other (please comment).

**Poland**

**A.**

**Score:** 100

**Sources:** Report on execution of state budget in 2013. Explanatory notes: [http://orka.sejm.gov.pl/Druki?ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82 o%C5%9B%C4%87.pdf](http://orka.sejm.gov.pl/Druki?ka.nsf/0/7AD33CE4223898BEC1257CEC00287CC7/%24File/Om%C3%B3wienie%20ca%C5%82o%C5%9B%C4%87.pdf)
Comments: Differences between the original estimates of extra-budgetary funds and the actual outcome, along with narrative discussion is presented in Chapter 5 of the citation (pp. 169-213).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The narrative discussion describes the actual expenditures in detail, but rarely mentions the reasons of differences between the enacted and actual levels.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Poland

B.

Score: 0

Sources: Year-End Report documentation

Comments: Financial statement of the state is neither part of the Year-End Report nor released as a separate document.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Poland

A. Score: 100


Comments: According to the law SAO examines the execution of the state budget in terms of financial, economic, organizational and administrative activities (Article 3, Law on SAO). It shall inspect questions of legality, thrift, efficiency and diligence (Article 5, Law on SAO). The SAO prepares and publishes for each budgetary year a report concerning analysis of the execution of the state budget and monetary policy guidelines. The scope of the audit report includes (citation no 2): 1) a statement of the financial settlement of the state budget execution in each of its parts and as a whole; 2) compliance with laws, rules and procedures for the implementation of revenue and expenditure; 3) assessment of compliance of the accounting system of accounting principles; 4) functioning of the management controls relating to financial operations and economic conditions; 5) the execution of tasks financed or co-financed from the state budget from the point of view of the principles of sound financial management (principles of economy, efficiency and effectiveness). All the three types audit usually are carried altogether and information contained in report covers all aspects in question. The structure of the report is organized as follows: presentation of real processes, basic findings than discussion of various aspects of from perspective of legality, thrift, efficiency and diligence. All three basic types of audit are covered, but they are not presented separately.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Poland

A.

Score: 100


Comments: Audit report covers all budget expenditures within the SAO mandate.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary
funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Poland

A. Score: 100


Comments: All extra-budgetary funds within SAO mandate have been audited (see pp. 155-166 of citation).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Poland

A. Score: 100

Sources: Analysis of the execution of the state budget and monetary policy guidelines in the year 2012:
Comments: Executive summary is comprised on pp. 11-22 of the Audit Report (in citation).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

Poland

D. 

Score: 0

Sources: Constitution of PR (in attachment)

Comments: According to the Constitution of Poland (Article 226) the Audit Report is presented to the Parliament and plays only informative role in the process of voting End-Year Report. Government is not obliged to respond to it.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the
government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**A.** Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**B.** Yes, the SAI or legislature reports publicly on most audit recommendations.

**C.** Yes, the SAI or legislature reports publicly on some audit recommendations.

**D.** No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**E.** Not applicable/other (please comment).

**Poland**

**D.**

**Score:** 0

**Sources:** See response to question 102.

**Comments:** See response to question 102.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**Section 4. Strength of Oversight Institutions**
103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Poland

B.

Score: 67


Comments: In recent times, Polish Parliament has significantly strengthened its analytical capacities as far as budgetary matters is concerned. Within so far existing Parliamentary Research Office (Biuro Analiz Sejmowych -BAS), that provided expertise and support the legislative process, one has established specialized Team on "Financial Analysis and the State Budget". It deals with matters of budget and public finance and closely cooperates with parliamentary Commission of Public Finance. Members of the team as well as authors from outside prepare opinions and articles dealing with budgetary issues. Besides, parliamentary members and bodies may use of external support independently of BAS. Praesidium of the Parliament defines the rules and procedures for use opinions and expertise from external entities (Article 154 of citation). Summing up there is specialized budget research office, but to substantial extent it bases on researchers and paralytics from outside.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The statement of website of the Parliamentary Research Office says that some activities cannot be performed due to “formal constrains” and (insufficient) "capabilities of the team."
104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature’s recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Poland

D.

Score: 0


Comments: According to Constitution the only right to introduce legislation concerning budget shall belong exclusively to the Council of Ministers (Article 221). The parliament may start work on draft of the budget only having received it from the executive. The law does not provide formal prior consultations or debates.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?
A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Poland

D.

Score: 0

Sources: Compare response to question 104.

Comments: Compare response to question 104.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Poland

A.
Score: 100


Comments: Executive shall submit EBP to the Parliament no later than three months before the beginning of the fiscal year. In exceptional instances, the draft may be submitted later (Article 222 of the Constitution). Law on Public Finances clarifies that the draft should be submitted by 30 September, the year prior to new fiscal one.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Poland

C.

Score: 33


Comments: There are no direct requirements as to specific date of voting budget. The draft of the budget should be submitted by 30 September of the year prior to new fiscal one (see comment to question 106). Constitution then provides only that if, within four months from the date of submission of the draft it is not presented by parliament to the President
for signature (after having been voted), the President may within 14 days shorten the term of the Parliament (Article 225 of Constitution). As a result the legislature typically is obliged to approve the budget up to one month after the start of the budget year.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

- **A.** Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.
- **B.** Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.
- **C.** Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.
- **D.** No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.
- **E.** Not applicable/other (please comment).

**Poland**

- **B.**

**Score:** 67


**Comments:** There only limitations on legislature are of general nature. They result from the Constitution which assumes that the increase in spending or the reduction in revenues, from those planned by executive, may not lead to the adoption of a budget deficit exceeding the level provided in EBP. At the same time the Budget Act can not provide for covering the budget deficit by incurring liabilities in the central bank (Article 220 of the Constitution).

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to
judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Law on Public Finances http://isap.sejm.gov.pl/Download?id=WDU20091571240+2011%2401%2401&type=3

Comments: According to the Law on Public Finance shifting funds between administrative units (parts of the budgets) as a rule is not allowed - that means it requires approval from legislature. The only exception concerns cases when one minister administers more than one budgetary part - than he is allowed to make transfers between parts but only within the same title and chapter of the budget. In such a case the minister shall immediately inform the Council of Ministers, which may revoke the decision of the minister (Article 171, paragraph 9).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.
110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Poland

D.

Score: 0


Comments: According to law it is allowed to make transfers between chapters and paragraphs within one budgetary part (administrative unit) or division of the budget without seeking prior approval or input from the legislature (article 171, paragraph 1).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Law on Public Finances http://isap.sejm.gov.pl/Download?id=WDU20091571240+2011%2401%2401&type=3

Comments: In the performance of the state budget expenditures as a rule are to be kept within the set limits set (Article 162). Possibly spending excess revenues should be equaled to changing of budgetary limits and requires formal amendment of the budget (nowelizacja) which falls within the only competence of the legislature (requires its formal approval).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?
A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Poland

A.

Score: 100


Comments: Supplemental budgets follow in this regard the same rules as duly enacted ones. The budgets must be formally approved before any funds are expended.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law
or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Poland

D.

Score: 0


Comments: As a rule executive spends contingency funds without seeking prior approval or input from the legislature (Article 154 and 155). The only exception concerns the case of changing purpose of a intended reserve where MoF is obliged to seek approval of appropriate parliamentary committee (Article 154, paragraph 9).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Poland

A.

Score: 100

Comments: Audit Reports prepared by SAI are scrutinized by regular Parliamentary Commission of Public Finances. According to Constitution the Supreme Chamber of Control shall present to the Parliament: 1) an analysis of the implementation of the State Budget and the purposes of monetary policy; 2) an opinion concerning the vote to accept the accounts for the preceding fiscal year presented by the Council of Ministers (Article 204).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Poland

A. Score: 100


Comments: Supreme Chamber of Control in principle controls the activity of state and other public entities from the point of view of legality, thrift, usefulness and reliability. It can also control activities of other agencies and business entities (from the point of view of legality and economy) but only to the extent to which they utilize public means (Article 203 of Constitution). The Supreme Chamber of Control shall undertake the checks on behalf of the Parliament or its organs, at the request of the President, Prime Minister and on his own initiative (Article 6 Law on SAI).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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<table>
<thead>
<tr>
<th>116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?</th>
</tr>
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<tbody>
<tr>
<td>A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.</td>
</tr>
<tr>
<td>B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.</td>
</tr>
<tr>
<td>C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.</td>
</tr>
<tr>
<td>D. No, the SAI has not established a quality assurance system.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Poland**

**Score:** 67

**Sources:** 1) Information on quality control standards from SAI website: [http://www.nik.gov.pl/kontrole/standardy-kontroli-nik/#dodatkowe_dokumenty](http://www.nik.gov.pl/kontrole/standardy-kontroli-nik/#dodatkowe_dokumenty)

**Comments:** Supreme Audit Office in Poland uses standards to maintain the professional level of checks carried out by it. Each inspection procedure is conducted according to them. The use of standards makes that there is a uniform plane of reference for the audit planning, conduct and evaluation of its results. Control standards were developed with international auditing standards organizations control and rich experience of the Chamber. The standards taking into account the legal provisions in force in Poland, reflect the current achievements in the methodology of control, that have been developed by INTOSAI Auditing Standards, European Standards Guidelines Application Control INTOSAI Audit Standards of the International Federation of Accountants (IFAC). Based on these standards SAI has developed detailed methodological guidelines, or instructions to help in carrying out the inspections. Apart from description of used standards there is no presentation of representative sample of audits that would be regularly reviewed on SAI's website.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The SAI publishes information on audits that it is a subject of, including an audit report, however the last information regarding the topic on SAI website comes from 2011. The SAI is not obliged by law to be audited every year.

117. 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?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
C. Not applicable/other (please comment).

Poland
A.
Score: 100

Sources: Law on Supreme Audit Office (Supreme Chamber of Control): http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3

Comments: The head of SAO may be removed from the office exclusively by Parliament and only in specific circumstances specified in law (Article 17, Law on SAO).

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: Law on Supreme Chamber of Control: http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3

Comments: The budget of the SAI is determined by the legislature. The SAI prepares draft of its budget itself according to its needs. Next the draft without any changes is included by MoF to the draft of state budget as its part (Article 26, Law on SAO).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process
119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Poland

Score: 0

Sources: Budgetary documentation.

Comments: Executive does not make available to the public clear definitions of terms used in the budget and other budget-related documents.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the
formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Poland

B. Score: 67

Sources: Act on the Tripartite Commission for Socio-Economic and provincial social dialogue committees: 
http://isap.sejm.gov.pl/Download?id=WDU20011001080+art.+33+ust.+2&type=3

Comments: The only formal requirements for executive to engage with the public concerns formulation phrase of the budget process and concerns exclusively the representatives of employees and employers. The Act on the Tripartite Commission for Socio-Economic and provincial social dialogue committees provides that government is obliged to submit assumptions and then draft of the state budget to the Tripartite Commission in order to receive opinion by representatives of employees and employers. Their opinion is not however binding for executive.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).
Sources: The Act on the Tripartite Commission for Socio-Economic and provincial social dialogue committees: 
http://isap.sejm.gov.pl/Download?id=WDU20011001080+art.+33+ust.+2&type=3

Comments: Executive does not engages with the public during the budget execution process. Compare response to question 120.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.
Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Sources: Budgetary documentation.
**Comments:** There are no established mechanisms in Poland to identify the public's perspective on budget priorities.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

- **A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.
- **B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- **C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- **D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- **E.** Not applicable/other (please comment).

**Poland**

- **Score:** 0

**Sources:** Budgetary documentation.

**Comments:** There are no established mechanisms in Poland to identify the public’s perspective on budget execution.

**GOVERNMENT REVIEWER**

**Opinion:** I am not qualified to judge this indicator.

**Comments:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Poland

D.

Score: 0

Sources: Budgetary documentation.

Comments: As a consequence of lack established mechanisms to identify the public’s priorities and perspective on budget execution one can not consider both any inputs from the public and feedback.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
126. 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?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Poland

B. 

Score: 67


Comments: Committee of Public Finances hold hearings on the macroeconomic and fiscal framework presented in the budget. During the meetings representatives of executive are present and some invited constituencies.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A constituency that was not invited to the meeting of the Committee of Public Finances and wishes to express their opinion on the macroeconomic and fiscal framework presented in the budget and shows interest in the topic (e.g. will be affected by the division of state expenditures) may request such an invitation.
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Poland

Score: 67

Sources: The full recording of the meeting of the committee on parts the budget: http://www.sejm.gov.pl/SQL2.nsf/poskomprocla?OpenAgent&7&755&FPB

Comments: The parliamentary committee holds hearings on chosen aspects of the budget. Among others there are discussions on main budgetary parts (concerning administrative units).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Poland

C.

Score: 33

Sources: The full recording of the meeting of the committee on parts the budget: http://www.sejm.gov.pl/SQL2.nsf/poskomprocla?OpenAgent&7&755&FPB

Comments: Compare response to question 127.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Poland

A.

Score: 100

Sources: The full recording of the meeting of the committee on parts the budget:

Comments: Extensive reports on committee meetings are published on its website.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Poland
B.

Score: 67


Comments: Supreme Audit Office performs its monitoring task on the basis of annual work plans, submitted to the Parliament. Other checks are planned according to the priority directions of control, passed by its governing body. SCC takes control at the request of the Sejm or its bodies, on request of President, Prime Minister and on its own initiative. It can also carry ad hoc controls as a result of signals coming from citizens. Citizens may direct to SAI requests for inspection and complaints which are analyzed for possible implementation to work plan or taking decision of taking up emergency control (ad hoc).

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to the Report on Activity of SAO, in 2013 the institution received 6886 requests for inspection and complaints formulated by citizens.

RESEARCHER’S RESPONSE

The response B should be supported. The question concerns formal mechanisms of formulating SAI's audit program which are not widely used by public. It should not be confused with ad hoc controls as a result of signals coming from citizens.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
E. Not applicable/other (please comment).

Poland

C.

Score: 33


Comments: There is formal mechanism through which the public can participate in audit investigations. Law on SAO provides that a controller while carrying out his activities can call the worker of controlled entity or any other person to appear at the designated time and place to testify as a witness (Article 42). The initiative in this regard exclusively lies with the SAI.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Poland

A.

Score: 100
Comments: The SAO has various mechanisms of communication with the public apart from publishing audit reports. There is a lot of information on this on its website, e.g.: base of control reports, press conferences, releases to the media, participation of its employees in activities of public bodies. There one can find even own SAI's TV programmes concerning its activities.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Poland

B.

Score: 67

Sources: Reports on the activities of the SAO: http://www.nik.gov.pl/o-nik/sprawozdania-z-dzialalnosci-nik/

Comments: The reports on the SAO activities comprise the characteristic of requests for inspection and complaints raised by the public. The presentation is of general character. Provides aggregate information on SAI's activities and does not refer to individual complaints. Summing up one can claim that there exists only limited feedback to the public.
GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

Comments: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but was not able to provide any comments to the Survey questions. The survey tool used, however, did not allow to leave the government responses blank, and did not allow for changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In reality, the appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.