

Open Budget Survey 2017

Questionnaire

Poland

January 2018

COUNTRY QUESTIONNAIRE: POLAND

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2017

Sources: The most relevant PBS is one for the FY 2017. It was published in June 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: PBS for the FY 2017 was accepted by the Government on 14th June 2016 and then published on 17th June 2016 on MF website. The preliminary EBP was accepted on 25th August and finally presented to the Parliament on 30th September 2016.

http://www.mf.gov.pl/documents/764034/5682771/20160616_zaloz...

(http://www.mf.gov.pl/documents/764034/5682771/20160616_zalozenia_UB2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 2016/06/17

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Date of publication is pointed out on MF's website

Sources: LINK to the PDF: http://www.mf.gov.pl/documents/764034/5682771/20160609_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160609_zalozenia_UB2017_09062016.pdf) SOURCE: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (<http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2017/zalozenia-do-ustawy>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Summary of the document was published on Prime Minister's website on 14 June 2016. There are also independent press and web articles confirming that the document was published in that period.

Government Reviewer

Opinion: Agree

Researcher response: .

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: http://www.mf.gov.pl/documents/764034/5682771/20160609_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160609_zalozenia_UB2017_09062016.pdf)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: PBS has been published in PDF format only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: Document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: http://www.mf.gov.pl/documents/764034/5682771/20160616_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160616_zalozenia_UB2017.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Założenia projektu budżetu państwa na rok 2017 [Assumptions to the draft of state budget 2017]

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The proper title of the Assumptions to the draft of state budget 2017 is: "Założenia projektu budżetu państwa na rok 2017"

Researcher response: The name suggested by the reviewer is correct and should be used as the relevant one.

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: No "citizens version" of the PBS has been produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2017

Sources: The most recent EBP is for 2017; it was published on 3rd October 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 30 September 2016

Sources: EBP for FY 2017 was presented to the Parliament on 30th September 2016. Information on Parliament's website: <http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=881> (<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=881>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: The EBP for 2017 was accepted by government on 28th September 2016 r. and presented to the Parliament on 30th September 2016 r. It was published at Mof website on 3rd October 2016. <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2017/-/asset_publisher/nv3C/content/projekt-ustawy-budzetowej-na-rok-2017-przekazany-do-sejmu-rp?redirect=http%3A%2F%2Fwww.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2017%3Fp_p_id%3D101_INSTANCE_nv3C%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_nv3C_) <http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=881> (<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=881>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Although main data of the EBP were published as soon as on 25 August 2016 (over 4 months in advance of the budget year, <http://www.mf.gov.pl/ministerstwo-finansow/wiadomosci/komuni...> (http://www.mf.gov.pl/ministerstwo-finansow/wiadomosci/komunikaty/-/asset_publisher/6Wwm/content/rzad-przyjal-wstepnie-projekt-ustawy-budzetowej-na-rok-2017)), the complete document was published on 03 October 2016, slightly less than 3 months before the budget year.

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 3 October 2016

Sources: Publication date is pointed at MoF's website: http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2017/-/asset_publisher/nv3C/content/projekt-ustawy-budzetowej-na-rok-2017-przekazany-do-sejmu-rp?redirect=http%3A%2F%2Fwww.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2017%3Fp_p_id%3D101_INSTANCE_nv3C%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_nv3C_

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: It has been pointed in MoF website.

Sources: Website of the Ministry of Finance: http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2017/-/asset_publisher/nv3C/content/projekt-ustawy-budzetowej-na-rok-2017-przekazany-do-sejmu-rp?redirect=http%3A%2F%2Fwww.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fustawy-budzetowe%2F2017%3Fp_p_id%3D101_INSTANCE_nv3C%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_nv3C_

Peer Reviewer

Opinion: Agree with Comments

Comments: The date of publication is also confirmed by dates of web articles regarding the document.

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: Sejm's website (overall): <http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=881> (<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=881>) Draft of the state budget 2017 (Budget Act and Explanatory notes) <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>) Annexes to EBP 2017 (Tables): <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%20C5%82%20C4%85czniki.pdf>) MoF's website: http://www.mf.gov.pl/documents/764034/5798717/20161003_Proje... (http://www.mf.gov.pl/documents/764034/5798717/20161003_Projekt_ustawy_budzetowej_na_2017.zip)

Sources: EPB is published both at MoF's and Parliament's web sites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: All files were published in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available both at MoF and Parliament websites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Projekt ustawy budżetowej na rok 2017. [Draft of the state budget 2017]

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

- a. Yes
- b. No

Answer: b.

Sources: There is no “citizens version” of the EBP in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 25 February 2016

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Enacted by the legislature on 25 February and signed by President on 03 March 2016.

Government Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: EB was made publicly available 7 March 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 7 March 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: It has been pointed out at MF's website.

Sources: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2016/ustawa-/-/asset_publisher/UUv1/content/ustawa-budzetowa-na-rok-2016-z-dnia-25-lutego-2016-r-podpisana-przez-prezydenta-rp-3-marca-2016-r-dz-u-z-2016-r-poz-278)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.mf.gov.pl/documents/764034/5257802/20160304_Ustaw...
(http://www.mf.gov.pl/documents/764034/5257802/20160304_Ustawa_budzetowa+na+rok+2016.zip) http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u (http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: All files are in PDF format.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Ustawa budżetowa na rok 2016 [State budget for the year 2016]

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: There is no “citizens version” of the EB in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: 2016

Sources: There is no Citizens Budget prepared in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: There is no information concerning preparation CB on MF's website nor anywhere in the Internet.

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The only official "nontechnical presentation of a budget" in Poland takes form of news on the MF website, describing main assumptions and features of the document and published on various stages of its preparation. However these cannot be treated as a "Citizen Budget".

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2016

Sources: There are two kinds of IYRs in Poland: 1) approximate/preliminary reports on the execution of the state budget, 2) operational reports on the execution of state budget (which is an additional IYR).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: 1) Approximate/preliminary reports on the execution of the state budget are released monthly usually within two weeks after reported period, 2) Operational reports on the execution of state budget are released monthly usually within 40 days after reported period.

Peer Reviewer

Opinion: Agree with Comments

Comments: Approximate/preliminary reports on the execution of the state budget are released monthly later than two weeks after reported period, however still within one month after period end.

Government Reviewer

Opinion: Agree

Researcher response: The reviewer's remark that there is more than 2 weeks period to release preliminary reports is precise, but it does not concern specially relevant matter. In former times it happened to be less than 2 weeks. So the I would prefer using here the expression "approximately 2 week period".

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time

frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 21 October 2016

Sources: Dates of publication of approximate/preliminary reports on the execution of the state budget: 19.09.2016 (for period I-VIII 2016) 22.08.2016 (for period I-VII 2016) 21.07.2016 (for period I-VI 2016) 23.06.2016 (for period I-V 2016) 25.05.2016 (for period I-IV 2016) 25.04.2016 (for period I-III 2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Press releases on MF's website.

Sources: <http://www.mf.gov.pl/ministerstwo-finansow/dla-mediow/inform...> (http://www.mf.gov.pl/ministerstwo-finansow/dla-mediow/informacje-prasowe?p_p_id=101_INSTANCE_6PxF&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_101_INSTANCE_6PxF_changeViewTo=abstracts&p_r_p_564233524_tag=bud%C5%BCet+pa%C5%84stwa#p_p_id_101_INSTANCE_6PxF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: YES, I agree with the PR comment and proposed new website to be more precise.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: Link to most recent Operational Reports: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (<http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa>) Link to most recent Preliminary Reports: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (<http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu>)

Sources: Link to Operational Reports 2016: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa/-/asset_publisher/v5VE/content/5793119?redirect=http%3A%2F%2Fwww.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa%3Fp_p_id%3D101_INSTANCE_v5VE%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_v5VE_) Link to Preliminary Reports 2016: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/szacunkowe-wykonanie-budzetu/-/asset_publisher/i1EC/content/szacunkowe-dane-o-wykonaniu-budzetu-panstwa-w-2016-r?redirect=http%3A%2F%2Fwww.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fszacunkowe-wykonanie-budzetu%3Fp_p_id%3D101_INSTANCE_i1EC%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_i1EC_)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Operational Reports are published both in PDF and XLS versions. <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...>
(<http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Szacunkowe dane o wykonaniu wykonania budżetu państwa w roku 2016 [Approximate/preliminary reports on the execution of the state budget in 2016]; The title of additional IYR is: Sprawozdanie operatywne z wykonania budżetu państwa w 2016 r. [Operational reports on the

execution of state budget in 2016].

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: There is no “citizens version” of the IYRs in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: The latest MYR concerns FY 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

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

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: The MYR 2016 was sent to the Parliament and SAI on 9 September 2016. Information provided by MoF.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document is not published on website but may be obtained at request.

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please

enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: The MYR is not published, but only made available on request by MoF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The MYR is not published in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: b.

Sources: The MYR is not published, but only made available by the Ministry of Finance on prior request (soft copy via e-mail).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Informacja o przebiegu wykonania budżetu państwa za I półrocze 2016 [Information on the state budget execution in the first half of 2016].

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: There is no “citizens version” of the MYR in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2015

Sources: The latest YER concerns 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: The YER for the FY 2015 was published on 2016/06/01.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 01 June 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The publication date is pointed out at MF's website.

Sources: <http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The link to YER for 2015 is: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne/-/asset_publisher/R79o/content/5729547?redirect=http%3A%2F%2Fwww.mf.gov.pl%2Fministerstwo-finansow%2Fdzialalnosc%2Ffinanse-publiczne%2Fbudzet-panstwa%2Fwykonanie-budzetu-panstwa%2Fsprawozdanie-z-wykonania-budzetu-panstwa-roczne%3Fp_p_id%3D101_INSTANCE_R79o%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1#p_p_id_101_INSTANCE_R79o_)

Researcher response: I agree, the proposed link by reviewer is correct.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=553> (<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=553>)

Sources: Report on execution of state budget in 2015 Vol. I <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...> (<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-TOM-I.pdf>) Report on execution of state budget in 2015 Vol. II <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...> (<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-TOM-II.pdf>) Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...> (<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-OM%3%93WIENIE.pdf>) Performance-based report on execution of state budget in 2015: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...> (<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-UK%5%81AD%20ZADANIOWY.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Document and supplementary documentation available also on MoF website: <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finan...> (<http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-z-wykonania-budzetu-panstwa-roczne>)

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: All files are in PDF format only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Sprawozdanie z wykonania budżetu państwa za 2015 r. [Report on execution of state budget in 2015].

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: There is no “citizens version” of the YER in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2015

Sources: The AR for FY 2015 was sent to the parliament on 15 June 2016 and then published on SAI’s website on 20 June 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: The AR for FY 2015 was sent to the parliament on 15 June 2016 and then published on SAI's website on 20 June 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 20 June 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: 20 June 2015 The AR was sent to Legislature and Executive on 15 June 2016 (also to media). It was then presented by the SAI President on 20 June 2016 in the parliament, and that day the report had been put on website.

Sources: The confirmation of the date by SAI in a direct telephone conversation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <https://www.nik.gov.pl/plik/id,11415.pdf> (<https://www.nik.gov.pl/plik/id,11415.pdf>)

Sources: SAI website.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The file is in PDF format.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The document is publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Analiza wykonania budżetu państwa i założeń polityki pieniężnej w 2015 r. [Analysis of the execution of the state budget and monetary policy guidelines in the year 2015]

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: There is no "citizens version" of the AR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Apart from official MoF's website there is also an additional website named "Finance" (also run by the MoF) containing information on Polish tax system and individual taxes: <http://www.finanse.mf.gov.pl/strona-glowna> (<http://www.finanse.mf.gov.pl/strona-glowna>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Main information regarding state budget are published on MoF webpage in "public finance / state budget" section. Link: [http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow...](http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow) (<http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa>)

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Some consolidated files containing revenue information for the current and previous fiscal years is provided in the section titled "State budget": <http://www.finanse.mf.gov.pl/pl/budzet-panstwa> (<http://www.finanse.mf.gov.pl/pl/budzet-panstwa>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Current revenue and expenditure data are published in the monthly "Operational reports on the execution of state budget" available from the MoF website: <http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow...> (<http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo->

finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/wykonanie-budzetu-panstwa/sprawozdanie-operatywne-miesieczne-z-wykonania-budzetu-panstwa)

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Link to section concerning revenues: <http://www.finanse.mf.gov.pl/pl/budzet-panstwa/wplywy-budzet...>
(<http://www.finanse.mf.gov.pl/pl/budzet-panstwa/wplywy-budzetowe>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Additional information can be downloaded from: <http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finanso...>
(<http://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow/dzialalnosc/finanse-publiczne/sytuacja-makroekonomiczna-i-finanse-publiczne/informacja-kwartalna>)

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

a. Yes

b. No

Answer: b.

Sources: There are no iconographics/visualizations or other similar tools used on website in question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Questions concerning public financial management and auditing are regulated by Law on Public Finances: <http://isap.sejm.gov.pl/Download?id=WDU20091571240+2011%2401...> (<http://isap.sejm.gov.pl/Download?id=WDU20091571240+2011%2401%2401&type=3>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Public Finance Act regulates preparation and management of the public budget. It contains also transparency regulations, as transparency of budget debates or publishing requirements.

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Access to public information regulates Law on Access to Public Information: <http://isap.sejm.gov.pl/Download?id=WDU20011121198&type=3> (<http://isap.sejm.gov.pl/Download?id=WDU20011121198&type=3>) Government transparency is regulated in Law on Public Finance: <http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3> (<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Transparency of budget related information is assured by article 34 of Public Finance Act (other name used in survey: Law on Public Finance).

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP 2017 (Annexes): <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...> (<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)
Comments: Researcher: Executive's Budget Proposal presents expenditures for all administrative units, accounting for all expenditures, in the budget year - see pp. 27-134 of citation (EBP 2017. Annexes).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...> (<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)
Comments: Researcher: EBP 2017 presents all expenditures by functional classification - see juxtaposition on p. 26 of the citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>) Performance-based EPB 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>)

Comments: Researcher: Functional classification used in budget documentation is in line with some international standards e.g. ESA'95, NACE Rev.2. However it is not compatible with COFOG since EBP 2017 as a rule distinguishes 31 main functional categories and it's performance-based version 22.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: EBP 2017 as a rule distinguishes 22 main functional categories

Researcher response: The score stays as B since the classification is not aligned with international standards.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: EBP 2017 (Annexes) presents expenditures for the budget year organized by economic classification. One can find general juxtaposition on p. 26 of citation and then detailed numbers connected to particular administrative units (pp. 27-134). The only exception concerns expenditures co-financed from EU sources for it is not possible to specify details until contracts for their utilisation are to be settled down.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Annexes to EBP 2017, pp. 26-134: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: The economic classification used in EBP 2017 is not fully compatible with GFS standards. It comprises following seven 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. The main incompatibility of the classification comparing to GFS consist then in presenting subsidies and grants in total and also in not distinguishing social benefits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: EBP presents expenditures for individual programs which are defined here as a Chapters ("Rozdział" in Polish budgetary nomenclature) - see pp. 27-134 of the citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Performance-based EPB 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>)

Comments: Researcher: Performance-based EPB presents consolidated expenditure estimates by functional classification for each distinguished task both for 2017 and for two-years beyond the budget year. Overall juxtaposition of the expenditure estimates - see Tabular Annex on pp. 132-141 of the citation, column 9-11. Performance-based draft budget is part of budgetary documentation and is being subject of steady process of upgrading since its introduction in 2007.

Peer Reviewer

Opinion: Agree with Comments

Comments: As for other classifications, expenditures regarding domestic multiannual programmes and programmes involving EU funds are presented for a multi-year period.

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>

Comments: Researcher: As a rule EBP 2017 and supporting budget documentation do not present expenditure estimates for a multi-year period by program. There is an exception concerning: 1) Multi-year programs and 2) UE means (respectively Appendix 10, pp. 281-294 and Appendix 15, pp. 528-529 of the citation). Both categories cover approximately up to 25% of overall budget expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>

Comments: Researcher: EPB 2017 presents individual sources of tax revenue accounting for all tax revenue - Appendix no 1, p. 1 of the citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>

Comments: Researcher: EBP 2017 presents all individual sources of non-tax revenue for the budget year: i) in total (Appendix no 1, p. 1.) or ii) classified by administrative units (pp. 2-25 of citation).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
b. (0) No, multi-year estimates of revenue are not presented by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: There is no revenue estimates by category for a multi-year period presented in EBP or any supporting budget documentation except for revenues of programs co-financed from UE (pp. 528-530 of citation).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
d. (0) No, multi-year estimates for individual sources of revenue are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Annexes to EBP 2017: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: See comment to Q. 11.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017 (Budget Act and Explication to EBP) <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>) Annexes to EBP 2017:

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: EBP presents all the key estimates related government borrowing and debt: 1) net borrowing required during the budget year - Annexes to EBP 2017, Appendix 5, p. 4/152; and also see Explication to EBP pp.190-194 (detailed discussion); 2) central government's total debt burden at the end of the budget year - Explication to EBP pp. 207-208 (data and discussion); 3) interest payments on the outstanding debt for the budget year - Explication to EBP pp. 67-70 (data and discussion).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Strategy of Managing Debt of Public Sector 2017-20: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

Comments: Researcher: The information related to the composition of the total debt outstanding at the end of the budget year is presented in the Strategy of managing public debt. See respectively: - interest rates on the debt (Graph 4, p. 9); - maturity profile of the debt - (Graph 18, p. 31); - debt structure (domestic vs foreign) - (Table 7, p. 46). There is also some additional information related to the debt composition that goes beyond the core elements: - Structure of the portfolio of domestic stocks held by major investor groups (Chart 8, p. 16); - Debt instruments in the assets of domestic banks ((Chart 8, p. 17); - elaboration (p. 19) concerning the role of foreign investors in financing the budget borrowing needs which contains information on their share in national debt, geographical structure of national holders etc.; - average maturity of the debt in years and share of euro debt in foreign debt (Table 7, p. 13).

Peer Reviewer

Opinion: Agree with Comments

Comments: 1) For interest rates see also graph 17 on page 29(31). 2) For maturity see also graphs 19 and 20 on page 30(32) Detailed maturity structure is not provided, just average maturity/ATR/duration values for domestic and total debt.

Government Reviewer

Opinion: Agree

Researcher response: .

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP 2017 presents extensive information on the macroeconomic forecast upon which the budget projections are based. The relevant data is to be found: 1) nominal GDP level - Explication to EBP, pp. 7-8 2) inflation rate - Explication to EBP, p. 10; Strategy of Managing Public Debt - Table 8, p. 15; 3) real GDP growth - Strategy of Managing Public Debt, Table 8, p. 15; 4) interest rates - Explication to EBP, p. 10.

Comments: Researcher: Information on macroeconomic forecasts that goes beyond core elements is to be found in the Explication to EBP: - rate of employment and unemployment (data et elaboration, p. 10); - exchange rate p. 11; - GDP deflator and interest rates in nominal terms (Table 1, p. 222).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

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

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Strategy of Managing Debt of Public Sector 2017-20: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>)

Comments: Researcher: The relevant information is presented in principle in The Multi-Year Financial Plan of the State which is not part of budgetary documentation. Very limited information on sensitivity of public debt to change of interest and exchange rates presents the Strategy of managing the public sector debt (document in support to EBP) but it is fragmentary and not followed by a discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft of the state budget 2017 (EBP 2017) <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: Explication to EBP comprises in its various chapters some information on new policies realised by the government, but it is general and fragmentary. For example there is a juxtaposition of nine new programs (pp. 45-46) but without both estimated costs and assessment of their possible impact on budget. The same is the case of capital expenditures (pp. 61-65) or multi-year programs (pp. 85-130). Summing up there is no comprehensive data, estimates and discussion as to new policies and their impact on public expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: Generally there is lack precise information on how new policy proposals affect revenue. One can only find some fragmentary hints in this regard, for example concerning expected results of tightening up tax system (pp. 23-24) or privatisation (pp. 209-212 of citation).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: EBP 2017 and its supporting documentation present expenditures estimates for BY-1 only by economic classification - see Explication to EBP, juxtaposition in table on p. 48.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft of the state budget 2017. Annexes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: As a rule expenditures for individual programs for BY-1 are not presented except for programs co-financed from EU which account for less than 2/3 of all programs (pp. 542-550).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: EBP and supporting documentation do not present expenditure estimates for BY-1 updated from the original levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: Expenditures for individual programs for BY-2 and prior years are presented only for programs co-financed from UE - see citation: Annex 16/1-8, pp. 542-549.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>) Draft of the state budget 2017. Annexes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>)

Comments: Researcher: EBP and supporting documentation do not present actual data for expenditures for years prior to budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: Revenue by category for BY-1 are presented and in detail discussed in the Explication to EBP - see chapter IV pp. 21-38 of citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: Individual sources of revenue accounting for all revenue are presented for BY-1: 1) tax revenue - see table on p. 25 (followed by discussion); 2) non-tax revenue - see table on p. 34 (followed by discussion).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: Revenue estimates for BY-1 have been updated in the EBP documentation - see column marked "2016PW" in the following tables in citation: Table p. 24 - for overall revenue; table p. 12 for tax-revenue; table p. 34 for non-tax revenue. "PW" - means "expected performance"

reflecting actual processes of revenue collecting during BY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: All listed tables used in Q27 present data for BY-2. See column marked "2016PW" in the following tables in citation: Table p. 24 - for overall revenue; table p. 12 for tax-revenue; table p. 34 for non-tax revenue. "PW" - means "expected performance" reflecting actual processes of revenue collecting during BY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: See comment to Q. 26 & 27.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: The most recent year presented for which all revenues reflect actual outcomes is BY-2. See table p. 24 of the citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Strategy of Managing Debt of Public Sector 2017-20: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

Comments: Researcher: All relevant information is presented in following places of citation: - total debt outstanding at the end of BY-1 - table 9, p. 27; - amount of net new borrowing required during BY-1 - table 2, p. 6; - interest payments on the debt - table 9, p. 27; - maturity profile of the debt - graph 18, p. 29; - structure of the debt (domestic vs external) - graph 8, p. 14; table 9, p. 27.

Peer Reviewer

Opinion: Agree with Comments

Comments: Amount of new borrowing presented for the first half of BY-1.

Government Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Strategy of Managing Debt of Public Sector 2017-20: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

Comments: Researcher: The most recent year presented for which the debt figures reflect actual outcomes is BY-2. See comment to Q. 31.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.

- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Draft of the state budget 2017. Annexes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>) 2) Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: EBP presents extensive information on extra-budgetary funds and other extra-budgetary arrangements - see Appendices 11-14 of citation no 1. Detailed discussion on extra-budgetary funds, together with presenting statement of purpose and legal basis of extra-budgetary funds is presented in Chapter VII (p. 131-152) and Chapter VIII (p. 153-174) of citation no 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: Central government finances on a consolidated basis for BY presents Explication to EBP - Table 3; p. 228 (239).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Annexes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>) Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: Estimates of all intergovernmental transfers are presented in the EBP, Appendix 2, part 82, p. 42 (67) and an extensive narrative discussion is in Explication to EPB, pp. 49-60.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: EBP and supporting documentation do not present alternative displays of expenditures that might illustrate the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft of the state budget 2017. Annexes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>

Comments: Researcher: Estimates of all transfers to public corporations presents EBP 2017 (Annexes) in Appendices 8 & 9. At the same time there is no narrative discussion concerning matter in question in budgetary documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP and supporting documentation.

Comments: Researcher: Neither EBP nor supporting documentation do provide information concerning quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP and supporting documentation.

Comments: Researcher: There is no information on financial assets held by the government in EBP and supporting documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP and supporting documentation.

Comments: Researcher: There is no information concerning on non-financial assets held by the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 1) Draft of the state budget 2017. Annexes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf> 2) Strategy

of Managing Debt of Public Sector 2017-20: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>)

Comments: Researcher: EBP presents estimates of all expenditure arrears - see Appendix 2/44 (69) of citation no 1. There lacks narrative discussion of the question in matter except from one concerning expenditure arrears of local gov. in the strategy of managing public debt - p. 11 of citation no 2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>) Strategy of Managing Debt of Public Sector 2017-20: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>)

Comments: Researcher: EBP presents general limits of contingent liabilities - see article 6, p. 3 of citation 1. The strategy of managing the public sector debt (citation no 2) presents: 1) strategy of providing guarantees, 2) new guarantees commitments and 3) analysis and predictions of the guarantees and warranties - see pp. 33-34 of citation 2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher response: .

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

- a. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>) Strategy of Managing Debt of Public Sector 2017-20: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>)

Comments: Researcher: EBP and supporting documents do present some projections as to the government's future liabilities and its financial sustainability but it lacks core elements and comprehensiveness. First of all the strategy of managing public debt contains data in question (table 9, p. 27 and graphs p. 28-29) but it covers period of 6 years (2015-2020) and does not provide narrative discussion. It provides a very fragmentary macroeconomic consumptions (table 8, p. 15) and lacks many also crucial aspects (eg. demographic ones). Some basic macroeconomic indicators presents also Explication to EBP but also lacks comprehensiveness - see table 1, p. 226.

Peer Reviewer
Opinion: Disagree

Suggested answer: d.

Comments: Since none of the projections reaches beyond BY+3, answer D seems much more relevant.

Government Reviewer

Opinion: Agree

Researcher response: Response C stays correct, since EBP presents some information and the projections do not constitute the only criterion to be taken into consideration here.

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

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP and supporting docs.

Comments: Researcher: There is no specific information on any donor assistance in budget documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP and supporting docs.

Comments: Researcher: There is no information on tax expenditures present in EBP or supporting documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft of the state budget 2017. Annexes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20za%C5%82%C4%85czniki.pdf>) Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>)

Comments: Researcher: EPB presents estimates of all earmarked revenues (see. Annex 13, pp. 379-413). Extensive discussion is in Explication to EBP - see. chapter VIII, pp. 153-174.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Revenues of the State Special Funds should not be identified with the earmarked revenues of the state budget. Some revenues of the special funds do not derive from earmarked revenues of the state budget. There is no estimate covering all earmarked revenues in the EBP.

Government Reviewer

Opinion: Agree

Researcher response: Response should stay as A. Revenues of special funds present earmarked character, and budgetary documentation contains quite detailed plans concerning them. Special funds do constitute integral part of budgetary documentation. It is question of interpretation if revenue of special funds en general may be equaled with earmarked revenues. I think they may and it is in line of interpretation accepted in former discussion with IBP.

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Performance-based EPB: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>

Comments: Researcher: Performance-based draft of the state budget presents estimates that show how the proposed budget is linked to all the government's policy goals for the BY. Government's policy goals has been presented within distinguished main functions of the state and divided into individual tasks - with defined budget financing (expenditures) and indicators concerning degree of task realization.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Performance-based EPB <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>

Comments: Researcher: Performance-based EPB is prepared within framework BY+2. See comment to Q. 47.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Performance-based EPB <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>)

Comments: Researcher: There are in cited document presented non-financial data on inputs to be acquired for some of defined programs/tasks within distinguished public functions (see elaboration concerning particular tasks within identified functions of the state, see pp. 7-130 of citation).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Nonfinancial data on inputs to be acquired are presented for just some units / functions.

Government Reviewer

Opinion: Agree

Researcher response: Within all functions one may identify nonfinancial data on inputs, but it is not for all tasks.

IBP comment: Given that there is some information 22 functions, the response remains as B.

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

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Performance-based EPB: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>)

Comments: Researcher: There is an extensive data on non-financial results along with performance measures presented in performance-based EPB (see elaboration - pp. 7-129 of citation).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Performance-based EPB: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/881-%20PLANOWANIE%20W%20UK%C5%81ADZIE%20ZADANIOWYM%20NA%202017%20ROK.pdf>)

Comments: Researcher: Performance targets are assigned to most of non-financial data on results, but not to all ones. It is mainly question of character of a given task. In some cases because of the nature of a public task, one has decided to abandon to define specific goal or indicator (see for example task no 1.1, p. 8 of citation).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: c. (33)

Sources: Draft of the state budget 2017. Explication: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>

Comments: Researcher: Draft of the state budget (Explication) presents some information on policies that are intended to benefit directly the country's most impoverished populations. It is mainly of implicit nature and for example concerns funds related to realisation the social tasks of the state - p. 159 (170) or subventions to local self-governments fulfilling such tasks - p. 57-58 (67-68).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publ... (http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzet-panstwa/ustawy-budzetowe/2017/nota-budzetowa/-/asset_publisher/vt1U/content/rozporzadzenie-ministra-finansow-z-dnia-20-maja-2016-r-w-sprawie-szczegolowego-sposobu-trybu-i-terminow-opracowania-materialow-do-projektu-ustawy-budzetowej-na-rok-2017)

Comments: Researcher: Detailed timetable for formulating EBP specifies special directive of MoF (called Budgetary Note) which is released to the public in appropriate advance to BY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Assumptions to the draft of state budget 2017: http://www.mf.gov.pl/documents/764034/5682771/20160616_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160616_zalozenia_UB2017.pdf)

Comments: Researcher: Assumptions to the draft of state budgets present information on the macroeconomic forecast followed by extensive discussion (see pp. 6-10). Nevertheless it lacks one of core elements, namely interest rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Assumptions to the draft of state budget 2017: http://www.mf.gov.pl/documents/764034/5682771/20160616_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160616_zalozenia_UB2017.pdf)

Comments: Researcher: The cited document is very perfunctory as far as expenditure policies is concerned. It comprise only some general remarks mainly concerning use of stabilizing expenditure rule and a wage policy. The discussion does not even touch the distinguished core elements (see. p. 14 of citation).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Assumptions to the draft of state budget 2017: http://www.mf.gov.pl/documents/764034/5682771/20160616_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160616_zalozenia_UB2017.pdf)

Comments: Researcher: Assumptions to the draft of state budget 2017 presents some general information concerning government's revenue policies (pp. 12-13) but it lacks core elements. It concentrates mainly on impact of external circumstances on revenue collection.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Assumptions to the draft of state budget 2017: http://www.mf.gov.pl/documents/764034/5682771/20160609_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160609_zalozenia_UB2017_09062016.pdf)

Comments: Researcher: Pre-Budget Statement does not include any of the three key estimates related to government borrowing and debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Assumptions to the draft of state budget 2017: http://www.mf.gov.pl/documents/764034/5682771/20160609_zaloz...
(http://www.mf.gov.pl/documents/764034/5682771/20160609_zalozenia_UB2017_09062016.pdf)

Comments: Researcher: Pre-Budget Statement does present no estimates of total expenditures for a multi-year period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Enacted Budget 2016: http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u (http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u)

Comments: Researcher: Enacted Budget does present expenditure estimates by all three expenditure classifications: for economic and functional classification - see Appendix 2, p. 39; and for administrative one - Appendix 2, p. 40-146. Note - precisely juxtaposition on p. 39 is done as a rule by functional classification but at the same time one can read/decipher also economic one. It is possible since economic categories have been assigned to particular functions and then in total aggregated in last verse of the table. Expenditure by economic classification are also referred to while expenditure by administrative classification is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Enacted Budget 2016: http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u (http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u)

Comments: Researcher: Expenditure estimates for individual programs are presented in Appendix 2, pp. 40-146 of citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Enacted Budget 2016: http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u (http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u)

Comments: Researcher: Tax and non-tax revenue estimates are presented by "category" in Appendix 1, p. 12.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Enacted Budget 2016: http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u (http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u)

Comments: Researcher: Enacted Budget does present individual sources of revenue - see. table in Appendix 1, p. 12.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Enacted Budget 2016: http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u (http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&146_u)

Comments: Researcher: Enacted Budget presents two of the three estimates related to government borrowing and debt: - net new borrowing - p. 163 (Appendix 5, p. 4); - interest payments - part 79, p. 78.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: I agree the correct page of citation is 163 not 165.

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: The Citizens Budget is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: The Citizens Budget is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: N/A

Comments: Researcher: The Citizens Budget is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: The Citizens Budget is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Operational report for I-IX 2016: http://www.mf.gov.pl/documents/764034/5220047/20161031_Spraw...
(http://www.mf.gov.pl/documents/764034/5220047/20161031_Sprawozdanie_operatywne_IX_2016.pdf)

Comments: Researcher: Operational Reports present actual expenditures by all three expenditure classifications. It is to be found respectively in cited document: - economic classification (Table 6, pp. 23-24); - functional classification (Table 7, pp. 25-30); - administrative classification (Table 8, pp. 3-

44).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Operational report for I-IX 2016: http://www.mf.gov.pl/documents/764034/5220047/20161031_Spraw...
(http://www.mf.gov.pl/documents/764034/5220047/20161031_Sprawozdanie_operatywne_IX_2016.pdf)

Comments: Researcher: In-Year Reports present actual expenditures for programs financed from EU sources which account for less than two-thirds of expenditures (Table 19, pp. 66-75).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Operational report for I-IX 2016: http://www.mf.gov.pl/documents/764034/5220047/20161031_Spraw...
(http://www.mf.gov.pl/documents/764034/5220047/20161031_Sprawozdanie_operatywne_IX_2016.pdf)

Comments: Researcher: Operational reports compare all actual year-to-date expenditures with the original estimates in enacted budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Operational report for I-IX 2016: http://www.mf.gov.pl/documents/764034/5220047/20161031_Spraw...
(http://www.mf.gov.pl/documents/764034/5220047/20161031_Sprawozdanie_operatywne_IX_2016.pdf)

Comments: Researcher: Operational Reports present actual revenue by category. See respectively: - for tax and non-tax revenue (Table 3, pp. 13-14), - for UE sources (Table 18, pp. 63-65).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Operational report for I-IX 2016: http://www.mf.gov.pl/documents/764034/5220047/20161031_Spraw...
(http://www.mf.gov.pl/documents/764034/5220047/20161031_Sprawozdanie_operatywne_IX_2016.pdf)

Comments: Researcher: See comment to Q. 71.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Operational report for I-IX 2016: http://www.mf.gov.pl/documents/764034/5220047/20161031_Spraw...
(http://www.mf.gov.pl/documents/764034/5220047/20161031_Sprawozdanie_operatywne_IX_2016.pdf)

Comments: Researcher: All tables cited in responses to Q. 71 & 72 presents comparisons in question.

Peer Reviewer

Opinion: Agree with Comments

Comments: Actual revenues to-date are compared to whole-year revenues estimate from Enacted Budget. (See Q70)

Government Reviewer

Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Treasury Debt Bulletins: <http://www.finanse.mf.gov.pl/zadluzenie-skarbu-panstwa> (<http://www.finanse.mf.gov.pl/zadluzenie-skarbu-panstwa>)

Comments: Researcher: Operational reports present very information only on actual government deficit and net borrowing (Table 1 & 2). Comprehensive data on all three estimates are presented in Treasury Debt Bulletins published monthly which constitute kind of in-year reports.

Peer Reviewer

Opinion: Agree with Comments

Comments: The In-Year Reports contain information on deficit and new borrowing (table 1 on p. 5) and interest payments (table 6 on p. 24). Debt burden is presented in Treasury Debt Bulletins issued monthly by Ministry of Finance, which (for purpose of this study) constitute additional IYR.

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Treasury Debt Bulletin 10/2016: http://www.finanse.mf.gov.pl/documents/766655/1170488/zsp_20...
(http://www.finanse.mf.gov.pl/documents/766655/1170488/zsp_2016_10.pdf)

Comments: Researcher: Treasury Debt Bulletins present information beyond the core elements for the composition of the total actual debt outstanding.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "d" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016.

Comments: Researcher: MYR part II. Explication presents discussion on real economic processes that occurred in the first semester of a budgetary year. It discusses real changes as to core macroeconomic indicators in the first half of BY (nominal GDP, Inflation rates, interest rates) - see basic trends in the economy pp. 5-7 of citation. Nevertheless it does not comprise an updated macroeconomic forecast for all the budgetary year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "d" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016. Information on the state budget execution in the first half of 2016. Part I. Available on request.

Comments: Researcher: MYR part I presents updated estimates defined as "Budget after changes" but does not explain of the differences between the original and updated expenditure estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "d" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016. Information on the state budget execution in the first half of 2016. Part I. Available on request.

Comments: Researcher: Mid-Year Review presents expenditure estimates by all three expenditure classifications: - by economic classification (Table 6, pp. 20-21), - by functional classification (Table 7, pp. 22-27); - administrative classification (Table 8, pp. 28-48).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "d" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016. Information on the state budget execution in the first half of 2016. Part I. Available on request.

Comments: Researcher: Mid-Year Review presents estimates for programs finances from UE sources accounting for less than two-thirds of expenditures - see Table 19, pp. 63-72 of citation.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "d" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016. Information on the state budget execution. Appendix I. Available on request.

Comments: Researcher: Appendix I. to Mid-Year Review presents updated revenue estimates but without an explanation of the differences between the original and updated revenue estimates. See for example Table on p. 2 presenting expenditure estimates by functional classification with column no 5 concerning updated estimates ("budget after changes").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "b" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016. Part I. Available on request.

Comments: Researcher: Mid-Year Review of the budget present revenue estimates by category - see Table 3, p. 12 of citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "d" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016. Information on the state budget execution in the first half of 2016. Part I. Available on request.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to OBS 2017 methodology it is necessary for a budget document to be available online and within a particular time frame to be considered as "publicly available". That is why in accordance with IBP staff suggestions the response "d" in regard to MYR has been deliberately chosen. The MYR is available on request. Information on the state budget execution in the first half of 2016. Information on the state budget execution in the first half of 2016. Part II. Explication.

Comments: Researcher: MYR presents detailed information on the financing needs however with no estimates updated (Chapter V, p. 47-55).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDBB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>

Comments: Researcher: Report on execution of state budget (Explanatory notes) presents estimates of the differences between the enacted levels and the actual outcome for all expenditures - see Table on p. 23 followed by narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Year-End Report presents expenditure estimates by all three expenditure classifications for two years beyond BY. See exp. estimates respectively: - by functional classification (table on p. 69), - by administrative classification (table on p. 81), - by economic classification (table on p. 82).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on execution of state budget in 2015 Vol. I <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-TOM-I.pdf>)

Comments: Researcher: Year-End Report presents estimates for programs accounting for all expenditures - table on pp. 48-175. Program level concerns column 3 titled "Rozdział" (Chapter).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Year-End Report presents the differences between the enacted levels and the actual outcome for revenues, (including in-year changes approved by the legislature) - see table on p. 39 of citation followed by extensive narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.

- b. (0) No, the Year-End Report does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Year-End Report do present revenue estimates by category - see table on p. 39 of the citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Year-End Report does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Year-End Report do present revenue estimates by category - see table on p. 39 of the citation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Year-End Report (Explanatory notes) presents actual outcome concerning borrowing, debt and its composition - see Part 4 of citation (pp. 295 - 318). It does not present however the differences between original estimates and actual realization but only differences between outcomes in particular budget years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Report on execution of state budget (Explanatory notes) estimates of the differences between all of the original macroeconomic assumptions and real outcomes - see information and discussion concerning relevantly: real and nominal GDP (p. 9); inflation rates (p. 11); interest rates (p. 82).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: Performance-based report on execution of state budget in 2015: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDB2898C1257FC5003BADA7/%24File/553-UK%C5%81AD%20ZADANIOWY.pdf>)

Comments: Researcher: Performance-based report on execution of state budget presents differences between the original estimates of non-financial data on inputs and the actual outcome, accompanied by narrative discussion. Because not all programs have defined inputs response on should opt for response B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Performance-based report on execution of state budget in 2015: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257FC5003BADA7/%24File/553-UK%C5%81AD%20ZADANIOWY.pdf>)

Comments: Researcher: Performance-based Year-End Report does present the differences between the original estimates of non-financial data on results and the actual outcome using indicators prepared for each defined task.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Report on execution of state budget do present the differences between the enacted level of funds for policies that are intended to benefit most impoverished populations - see for example subsidies for local self-governmental for realisation social services (pp. 87-89) or relevant appropriated funds (pp. 215-220).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Report on execution of state budget in 2015. Explanatory notes: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/D63A8A44FDDDB2898C1257FC5003BADA7/%24File/553-OM%C3%93WIENIE.pdf>)

Comments: Researcher: Report on execution of state budget (Explanatory notes) does present the differences between the original estimates of extra-budgetary funds and the actual outcome - see Chapter V, pp. 205-242.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Year-End Report documentation.

Comments: Researcher: There is no financial statement included in Year-End Report documentation nor is published separately.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: Audit Report: <https://www.nik.gov.pl/plik/id,11415.pdf> (<https://www.nik.gov.pl/plik/id,11415.pdf>)

Comments: Researcher: SAI conducts all three types of distinguished audits and make them available to the public in yearly published report titled "Analysis of the execution of the state budget and monetary policy guidelines in the year ...". According to the law SAI examines the execution of the state budget in terms of financial, economic, organizational and administrative activities. It shall inspect questions of legality, thrift, efficiency and diligence. The SAI 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): 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 then are covered, but they are not presented separately.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Law on Supreme Chamber of Control: <http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+u...>

(<http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3>) 2) Audit Report: <https://www.nik.gov.pl/plik/id,11415.pdf> (<https://www.nik.gov.pl/plik/id,11415.pdf>)

Comments: Researcher: According to Law on SAI its audit reports cover all budget expenditures. See pp. 73-218 of citation no 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Audit Report: <https://www.nik.gov.pl/plik/id,11415.pdf> (<https://www.nik.gov.pl/plik/id,11415.pdf>)

Comments: Researcher: All extra-budgetary funds within the SAI's mandate have been audited - see pp. 195-205 of the citation for data and extensive narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Audit Report: <https://www.nik.gov.pl/plik/id,11415.pdf> (<https://www.nik.gov.pl/plik/id,11415.pdf>)

Comments: Researcher: Executive summary is on pp. 11-26 of the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Constitution Republic of Poland: <http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm> (<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>)

Comments: Researcher: According to law (article 226 of the Constitution) Audit Reports play only informative role in the process of voting End-Year Report, and executive is not obliged to undertake any steps.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Constitution Republic of Poland: <http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>
(<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>)

Comments: Researcher: Neither SAI nor legislature reports publicly on any possibly steps the executive has taken to address audit recommendations. The AR plays only informative role.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no Independent Fiscal Institution in Poland.

Comments: Researcher: There is no Independent Fiscal Institution in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See comment to Q. 103.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See comment to Q. 103.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI in Poland.

Peer Reviewer
Opinion: Disagree
Suggested answer: e.

Comments: "Not applicable" seems to be more relevant answer since there is no IFI in Poland.

Government Reviewer
Opinion: Agree

Researcher response: D stays correct since there is no IFI in Poland. The score and line of reasoning has been approved by IBP staff.

IBP comment: As per the OBS methodology, if the IFI does not exist in the country, the correct answer is D, as the researcher has responded.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: The law does not assume any formal consultations or debates of budget policy prior to the tabling of the EBP by executive. According to the Constitution of Poland the only right to introduce legislation concerning budget lays exclusively in the hands of the Council of Ministers (Article 221).

The Parliament may start work on draft of the budget only after having received it from the executive. Constitution of Poland (Parliament's Website): <http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm> (<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Executive's Budget Proposal was sent to the Parliament on 30th September 2016.

<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C1258...>

(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/BECBF1F2F6FE7879C125803E007201E2/%24File/druk%20nr%20881.pdf>) According to Polish Constitution (Article 222) Council of Ministers is obliged to present draft of the budget at the latest three months before the start of the BY. <http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm> (<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: d.

Sources: There is no precise specification of the term within which the legislature is obliged to approve the EBP. The Constitution points out only that budget should be presented by Parliament to the President for signature within four months after the date of having received it from executive (Article 225). Taking into consideration that EBP is to be presented at least three months before BY, practically it means that the legislature approves the budget less than one month after the start of the BY. Constitution Republic of Poland: <http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm> (<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Delay in sending the EBP to the legislature may result in later approval of the budget. The budget for 2016 was approved by the Parliament on 29 February 2016.

Government Reviewer

Opinion: Agree

Researcher response: Response D is correct, although it was an exceptional situation that year.

IBP comment: As indicated in question EB-1b, the date of approval was 25th February 2016, which is more than one month after the FY has started.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There are only general limitations set by Constitution concerning the right of the legislature to modify the EBP. The modifications in spendings or revenues may not lead to the adoption of a budget deficit exceeding the level provided in EBP (Article 220). What is more approved budget can not assume covering the budget deficit by incurring liabilities in the Central Bank. Constitution Republic of Poland: <http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm> (<http://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
d. (0) No, the legislature does not have any such authority.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The legislature uses its authority to amend EBP. During legislative process of budget for 2016 the appropriate parliamentary committee for public finances debated over 300 motions/proposals put forward by MPs. Over 20 of them had been finally adopted. Additional report of the Committee of Public Finance on the s draft budget bill for 2016 (Form No. 194-A): <http://orka.sejm.gov.pl/Druki8ka.nsf/0/B479B05740F2555CC1257...>
(<http://orka.sejm.gov.pl/Druki8ka.nsf/0/B479B05740F2555CC1257F48005330F9/%24File/194-A.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See response to Q. 111. The committee in question works on EBP within all period assumed for completing legislative process which is approx. 4 months (according to Constitution). After all its stages the committee releases reports with recommendations prior to parliamentary voting. The legislative process of state budget 2016: <http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=146>
(<http://www.sejm.gov.pl/Sejm8.nsf/PrzebiegProc.xsp?nr=146>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1) Juxtaposition of works of Public Finance Committee comprising debates on reports presented by sector committees: <http://www.sejm.gov.pl/SQL2.nsf/poskomprocla?OpenAgent&8&146...> (<http://www.sejm.gov.pl/SQL2.nsf/poskomprocla?OpenAgent&8&146&FPB>)
2) Sample opinion of Health Committee on the draft budget bill for 2016 (print No. 146) http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&zdr_o2 (http://orka.sejm.gov.pl/opinie8.nsf/dok?OpenAgent&zdr_o2)

Comments: Researcher: Parliamentary sector committees do examine EBP and publish reports with finding and recommendations. Then their reports/recommendations are subject of further debates of the appropriate committee of public finances. The sector committees independently plan their works within general framework of parliamentary process, which in case of budget is assumed to last approx. 4 months. The sector committees have therefore more than one month to examine EBP. As a example one can see sample opinion of Health Committee (citation no 2) on the draft budget bill for 2016 (print No. 146). [Note. budget process BY 2016 is relevant because 2017 one was not finalized before mid December 2016].

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is a permanent subcommittee in Polish Parliament to monitor the implementation of the budget. It constitute part of Public Finance Committee. It does not publish any findings or recommendations. Public Finance Committee structure and works: <http://www.sejm.gov.pl/Sejm8.nsf/agent.xsp?symbol=PRACEKOMST...> (<http://www.sejm.gov.pl/Sejm8.nsf/agent.xsp?symbol=PRACEKOMST&NrKadencji=8&KodKom=FPB>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law on Public Finance does not provide executive with the opportunity of shifting funds between administrative units. It means that in such cases an approval from legislature is required (Article 171). Law on Public Finances: <http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3> (<http://isap.sejm.gov.pl/Download?id=WDU20091571240&type=3>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Funds may be shifted between administrative units without approval from the legislature only if the units are administered by one minister. Such decision may be revoked by Council of Ministers.

Government Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: State expenditures are to be kept within limits set in budget (Law on Public Finances, Article 162). Spending excess revenue is possible only after amendment of the budget which is the only competence of the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In case of revenue shortfalls there are two mechanisms substantially provided by law: i) blocking some of planned expenditures or ii) amending of the budget. In the former case Council of Ministers needs a positive opinion of appropriate parliamentary committee (Law on Public Finances, art. 179) and in the latter there is requirement of passing once again full budgetary procedure with consent of legislature (Constitution of Poland).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Audit Report is examined by parliamentary committee which afterwards publish report with findings and recommendations. This year the committee has done it within 3 weeks period - it received the Audit Report on June 16th and presented its report on July 6th. Scheme of the procedure in question: <http://orka.sejm.gov.pl/Druki8ka.nsf/0/5518C4C54CB635D2C1257...> (<http://orka.sejm.gov.pl/Druki8ka.nsf/0/5518C4C54CB635D2C1257FE9002CB29E/%24File/700.pdf>) Report of the parliamentary committee on examining Audit Report: <http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=700> (<http://www.sejm.gov.pl/Sejm8.nsf/druk.xsp?nr=700>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The head of the SAI (President of the Supreme Chamber of Control) is appointed by the Parliament (Sejm) - at the request of the Marshal or a group of at least 35 PMs- by an absolute majority and with prior consent of the Senate (Law on SAI, Article 14). Law on Supreme Chamber of Control: <http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+u...> (<http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) 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. (0) 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).

Answer: a. (100)

Sources: To dismiss the President of the Supreme Chamber of Control the similar conditions compare to its appointment are to be met (Law on SAI, Article 17 section 2). The head of the SAI (President of the Supreme Chamber of Control) is appointed by the Parliament (Sejm) - at the request of the Marshal or a group of at least 35 PMs- by an absolute majority and with prior consent of the Senate (Law on SAI, Article 14). Law on Supreme

Chamber of Control: <http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+u...> (<http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: The SAI determines its own budget and then submits it to the executive. The executive includes it without any changes in the EBP (Law on SAI, Article 26). Law on Supreme Chamber of Control: <http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+u...> (<http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The SAI has full discretion as far as deciding which audits it wishes to undertake. The Law on SAI provides that it undertakes the checks on its own initiative and also on request of the Parliament or its organs, as well as at motions put forward by the President or Prime Minister (Article 6 Law on SAI). The SAI controls broad aspects of public subjects activities. The controls are carried out 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).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Reviews of audit processes of SAI: <https://www.nik.gov.pl/kontrol/wyniki-audyty-nik/> (<https://www.nik.gov.pl/kontrol/wyniki-audyty-nik/>)

Comments: Researcher: SAI is subject of audit processes carried out by independent agencies on irregular basis. One may find reviews for following periods published at its website: 2008-2010 and 2011-2013

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Audit processes of the SAI are not reviewed by an independent agency. According to article 7a of Law of SAI, it is audited by external agency in terms of execution of its budget and financial management. Such audit should be performed at last once in three years. However it does not concern SAI audit processes.

Government Reviewer

Opinion: Agree

Researcher response: I agree, the response is changed from A to D since audit processes of the SAI are not reviewed by an independent agency.

IBP comment: The response has been adjusted to B as there is evidence of a report done by INTOSAI in April 2016. See <http://www.intosaicbc.org/download/poland-2012-eng/> (<http://www.intosaicbc.org/download/poland-2012-eng/>)

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Senior staff members of the SAI systematically participate in meetings of parliamentary committees. One may find numerous examples of that activity on parliament's website. Full records of commission meetings: <http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?page=3> (<http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?page=3>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Information on SAI website regarding cooperation with the legislature: <https://www.nik.gov.pl/o-nik/wspolpraca-z-sejmem/> (<https://www.nik.gov.pl/o-nik/wspolpraca-z-sejmem/>)

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Preparation of the draft of the budget is the sole competence of the executive. There are only some tripartite consultations present during budget formulation stage provided by law on social dialogue. They concern as a rule questions on possibly rise of salaries and are not binding for the government. The participants constitute mainly key corporate actors. These mechanisms capture only some ad-hoc views as the law provides very short time limits for presenting opinions by social partners. Law on the Council for Social Dialogue and other institutions of social dialogue: <http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1> (<http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The executive presents pre-budget statement and the budget proposal for the opinion of the council of social dialogue, that consists representatives of organisations of employees and employers.

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Preparation of the draft of the budget is the sole competence of the executive. There are only some tripartite consultations present during budget formulation stage provided by law on social dialogue. They concern as a rule questions on possibly rise of salaries and are not binding for the government. The participants constitute mainly key corporate actors. These mechanisms capture only some ad-hoc views as the law provides very short time limits for presenting opinions by social partners. Law on the Council for Social Dialogue and other institutions of social dialogue: <http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1> (<http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: Law on the Council for Social Dialogue and other institutions of social dialogue: <http://isap.sejm.gov.pl/Download?id=WDU20150001240&type=1> (<http://isap.sejm.gov.pl/Download?id=WDU20150001240&type=1>) Juxtaposition of activities/works of specialised problem team (on budget, wages and social benefits) of the Social Dialogue Council: <http://www.dialog.gov.pl/dialog-krajowy/rada-dialogu-spolecz...> (<http://www.dialog.gov.pl/dialog-krajowy/rada-dialogu-spoliecznego/zespoly-problemowe-rds/zespol-problemowy-ds-budzetu-wynagrodzen-i-swiadczen-socjalnych/>)

Comments: Researcher: Social partners during the formulation stage provide opinions restricted mainly to questions of welfare, salaries and also some macroeconomic issues. In particular Council of Social Dialogue as well as its members present their stands as far as preliminary macroeconomic projections of the draft budget is concerned, assumptions of the draft budget or proposed rate of salaries growth.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There are not significant participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget. The executive is only obligated to provide social partners with information on the state budget execution in the first half of FY. Law on the Council for Social Dialogue and other institutions of social dialogue: <http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1> (<http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The executive sends information on budget implementation (MYR & YER) to the council of social dialogue who may (but are not obliged to) present their opinion (see art 20-21 of the Law on the Council for Social Dialogue).

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: See comment to q. 128.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: see comment to Q. 128.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: See comment to Q. 128.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Law on the Council for Social Dialogue and other institutions of social dialogue: <http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1> (<http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1>)

Comments: Researcher: The executive is not obliged to provide the public with any feedback on how social partners inputs have been used in the formulation of the annual budget. Only when did it not take into account their opinions or make significant changes to the originally presented project, presents its position in the justification of the budget project submitted to the legislature (Law on Social Dialogue, Article 6). Since there is no information in the explication of the draft of the budget concerning opinions of the social partners, it means that executive both did not make any significant changes to the originally presented project as well took into consideration opinions of social partners.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The mechanisms in question does not exist. See comment to Q. 128.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Law on the Council for Social Dialogue and other institutions of social dialogue: <http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1> (<http://isap.sejm.gov.pl/Download?id=WDU20020100089&type=1>)

Comments: Researcher: Participation mechanisms (restricted only to main corporate actors) are incorporated into the timetable for formulating budget by law on social dialogue. The law in question sets concrete dates as far as presenting documents and opinions by social partners is concerned. Some examples: - By the 20th of January every year, the government presents the current list of legislative and program work of the Council of Ministers to the Council. (Article 10, section 2); - The governmental side shall, by 15 June each year, direct the assumptions of the draft State budget for the following year to the Council in order to hold the views of the employees and the employers' parties (Article 17. 1.). - The employees' and employers' employers' parties shall, within 30 days of receiving the assumptions of the draft budget for the following year, adopt a common position on these assumptions (Article 17. 2.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Participation mechanisms in question do not exist in Poland.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Committee of Public Finances hold hearings through which the public can provide input during its public deliberations on the formulation of the annual budget. The legislature sometime invite only specific individuals or experts to testify or provide input. Full records of commission meetings: <http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?view=2&komisj...> (<http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?view=2&komisja=FPB>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Full records of commission meetings: <http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?view=2&komisj...> (<http://www.sejm.gov.pl/Sejm8.nsf/biuletyny.xsp?view=2&komisja=FPB>)

Comments: Researcher: Usually public hearings on budgetary matters are not held. Only invited guests may participate in public finances committee meetings to provide input. They provide opinions on narrow and concrete topics. For example during meeting of 9 march 2017 the representative of unions was invited (see minutes: <http://orka.sejm.gov.pl/zapisy8.nsf/0/CA2816CA41494110C12580...> (<http://orka.sejm.gov.pl/zapisy8.nsf/0/CA2816CA41494110C12580E60050CF53/%24File/0167008.pdf>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no mechanism of providing feedback on how citizens' inputs have been used in budgetary process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: 1) Information on SAI website concerning presentation of AR at parliamentary sitting: <https://www.nik.gov.pl/aktualnosci/prezes-nik-o-wykonaniu-bu...> (<https://www.nik.gov.pl/aktualnosci/prezes-nik-o-wykonaniu-budzetu-2015.htm>) 2) Full record of the meeting Public Finance Committee Report on implementation of the state budget for BY 2015 together with information of President of SAI Audit Report (the analysis of implementation of the state budget and assumptions Monetary policy in 2015): <http://orka.sejm.gov.pl/zapisy8.nsf/0/3F432E96B8B0AC65C1257F...> (<http://orka.sejm.gov.pl/zapisy8.nsf/0/3F432E96B8B0AC65C1257FE20048C532/%24File/0078508.pdf>)

Comments: Researcher: The President of SAI presents Audit Report at the plenary sitting of the Parliament (see citation no. 1). The Audit Report then is subject to scrutiny carried by appropriate committee for public finances. Legislature may invite specific individuals or groups to testify or provide input. (See minutes of meeting of parliamentary commission devoted discussion on AR, citation no 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: 1) Law on Supreme Chamber of Control: <http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+u...> (<http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3>) 2) Complaint and application form at SAI website: <https://www.nik.gov.pl/kontakt/skargi-i-wnioski/> (<https://www.nik.gov.pl/kontakt/skargi-i-wnioski/>)

Comments: Researcher: SAI as a rule carries out its monitoring tasks on the basis of annual work plan, submitted prior to the legislature. Other checks are planned according to the priority directions of control passed by its governing body. It may among others things take ad hoc controls as a result of signals coming from citizens. Citizens may direct requests for inspection and complaints which are analysed for possible implementation into

the work plan or decisions of taking up ad hoc control. Citizens may submit motions by SAI's website (see citation no 2. - "Complaints and Suggestions").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Reports on the activities of the NIK (SAI): <https://www.nik.gov.pl/o-nik/sprawozdania-z-dzialalnosci-nik...> (<https://www.nik.gov.pl/o-nik/sprawozdania-z-dzialalnosci-nik/>) SAI Activity Report 2015: <https://www.nik.gov.pl/plik/id,11879.pdf> (<https://www.nik.gov.pl/plik/id,11879.pdf>)

Comments: Researcher: The SAI publishes reports on its activities comprising characteristic of requests for inspection and complaints raised by the public. The reports are general in character and provide only aggregate information on control activities and do not refer to individual complaints. They give only a general idea on how inputs from the citizens' were used to determine audit activity (see example elaboration concerning complaints and requests of citizens put forward in 2015, pp. 474-475. of citation no 2.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Law on SAI: <http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+u...> (<http://isap.sejm.gov.pl/Download?id=WDU19950130059+art.+14+ust.+1&type=3>)

Comments: Researcher: There is a formal mechanism through which the public can participate in audit investigations. Law on SAI provides that a controller may call upon the employee audited entity or other person to appear at the designated time and place to testify as a witness (Law on SAI, Article 42).

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Article 42 of Law on SAI, authorises SAI controller to call a person to testify as a witness. The initiative to do so lies exclusively with SAI. There is no mechanism allowing the public to take part in the audit investigations at their own initiative / on their demand.

Government Reviewer

Opinion: Agree

Researcher response: I agree with PR that response B, and not A, seems to be more relevant here since the mechanism in question is arbitrary and it is not open to the public.

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