

# Open Budget Survey 2023

Questionnaire

Poland

May 2024

# 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:**

FY 2023

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/zalozenia-do-ustawy3>

Information on PBS 2023 acceptance:

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/rada-ministrow-przyjela-zalozenia-do-projektu-budzetu-panstwa-na-2023-r>

**Comment:**

PBS for FY 2023 was accepted by Council of Ministers on June 2022

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

## PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

**Answer:**

a. 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

**Source:**

PBS 2023 publication date:

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/zalozenia-do-ustawy3>

Data wpływu projektu budżetu 202330 września 2022

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

**Comment:**

The PBS for FY 2023 was published on June 15, 2022 and was submitted to the legislature on September 30, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The PBS for FY 2023 was published on June 15, 2022 and the EBP (not the PBS) was submitted to the legislature on September 30, 2022.

**PBS-3a. If the PBS is published, what is the date of publication of the PBS?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

15/6/2022

**Source:**

MoF/ Servis RP (gov.pl): <https://www.gov.pl/web/finanse/zalozenia-do-ustawy3>

Sources confirming the adoption and publication of PBS 2023 in mid-June 2022:

<https://www.gov.pl/web/finanse/rada-ministrow-przyjela-zalozenia-do-projektu-budzetu-panstwa-na-2023-r> (Official information about the adoption by the Council of Ministers of PBS 2023, which is dated June 14, 2022)

<https://www.pap.pl/aktualnosci/news%2C1247623%2Czrad-zajmie-sie-projektem-zalozen-budzetu-panstwa-na-2023-rok-oraz>

<https://www.wnp.pl/energetyka/znamy-zalozenia-budzetu-2023-piotr-patkowski-o-inflacji-deficycie-i-cenach-pradu,591514.html>

(Press releases on the adopted PBS 2023 - both dated mid-June 2022)

**Comment:**

The publication date is indicated on the site of the governmental portal Servis RP/gov.pl (MoF's bookmark).

The official information about the adoption PBS 2023 by the Council of Ministers is dated June 14, 2022 (see source #2). See also press information on PBS 2023 - dated on mid June 2022 (sources #3-4).

**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:**

The date is indicated on website Servis RP (gov.pl) - see phrase: "Informacje o publikacji dokumentu".

**Source:**

MoF/ Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/zalozenia-do-ustawy3>

**Comment:**

The publication date of the PBS 2023 is indicated on cited site - see phrase: 'Informacje o publikacji dokumentu'.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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 leave this question blank.*

**Answer:**

<https://www.gov.pl/attachment/e6f0908c-3193-4075-9503-2da0e73a439b>

**Source:**

MoF/ Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/rada-ministrow-przyjela-zalozenia-do-projektu-budzetu-panstwa-na-2023-r>

**Comment:**

No comments.

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

MoF/ Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/zalozenia-do-ustawy3>

[PBS/PDF]

<https://www.gov.pl/attachment/e6f0908c-3193-4075-9503-2da0e73a439b>

**Comment:**

The PBS for FY 2023 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?**

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/zalozenia-do-ustawy3>

[PDF]

<https://www.gov.pl/attachment/e6f0908c-3193-4075-9503-2da0e73a439b>

**Comment:**

The PBS for FY 2023 has been published well within the acceptable time frame.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7. If the PBS is produced, please write the full title of the PBS.**

*For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

ZAŁOŻENIA PROJEKTU BUDŻETU PAŃSTWA NA ROK 2023

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/zalozenia-do-ustawy3>

**[PDF]**

<https://www.gov.pl/attachment/e6f0908c-3193-4075-9503-2da0e73a439b>

**Comment:**

Rough English translation: "Assumptions for the draft state budget for 2023."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-8. Is there a "citizens version" of the PBS?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is*

happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

n/a

**Comment:**

No "citizens version" of the PBS 2023 was 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:**

FY 2023

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/rada-ministrow-przyjela-projekt-budzetu-na-2023-rok2>

**Comment:**

The EBP for FY 2023 was adopted by the Council of Ministers on September 28, 2022.

**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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

30/9/2022

**Source:**

Here is the full legislative process from the submission of the budget proposal to its approval and president's signature:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

**Comment:**

The date is indicated on Parliament website concerning the start of the legislative process. It says "September 30, 2022 - The draft was submitted to the Sejm - paper No. 2653"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-2. When is the EBP made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

**Answer:**

b. 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

**Source:**

EBP 2023 - Publication Date:

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-rp2>

EBP 2023 - Legislature date of acceptance:

The course of the legislative process:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

**Comment:**

The EBP for 2023 was published on the government's portal on October 4, 2022 and it was approved by the Legislature on December 15, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



**EBP-3a. If the EBP is published, what is the date of publication of the EBP?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

**Answer:**

4/10/2022

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-rp2>

**Comment:**

The publication date is indicated on portal Servis RP (gov.pl) - see phrase: "Informacje o publikacji dokumentu" at the bottom of the page. That section shows the document publication information as well as the change history. For this web page, it looks like the first posting was indeed made on October 28, and four subsequent versions were reposted all the way through December 27, 2022 (version 5.0).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The first version of information on the MoF page was published on October 4 (not October 28 as in Researcher's comment) and then on October 14-17 (versions 2 to 4). Last edit (version 5) was made on December 27.

**Government Reviewer**

**Opinion:** Agree

**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:**

The publication date (4/10/2022) is indicated on portal Servis RP (gov.pl) - see phrase: "Informacje o publikacji dokumentu."

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-rp2>

**Comment:**

That section shows the document publication information as well as the change history. For this web page, it looks like the first posting was indeed made on October 28, and four subsequent versions were reposted all the way through December 27, 2022 (version 5.0).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The first version of information on the MoF page was published on October 4 (not October 28 as in Researcher's comment) and then on

October 14-17 (versions 2 to 4). Last edit (version 5) was made on December 27.

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: researcher's response and researcher's comment do not match. The first posting was made on October 4, 2022 (not October 28 as in the comment section), with subsequent updates, the last update posted on December 27, 2022.

**Researcher Response**

The EPB for 2023 was published on October 4, 2022, and in the period until December there were its corrections, which resulted in the publication of subsequent versions in October and December.

**IBP Comment**

Thank you for pointing this out. We have now updated the comment section to October 4, 2022, .

**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 leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

**Answer:**

<https://www.gov.pl/attachment/7f2363da-30b7-4c70-88ad-e51627249706>

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-rp2>

The course of the legislative process:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

**Comment:**

EBP Supporting documents (posted both on the MoF and Parliament's websites).

a - MoF/ Servis RP (gov.pl);

b - Parliament website

1. Explication to EBP 2023:

a) <https://www.gov.pl/attachment/ce936afa-a53f-4806-a4bc-e7f28d0dab33>

b) <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

Performance based draft of EBP 2023:

a) <https://www.gov.pl/attachment/65a85698-e88c-4227-aad2-cf63e2dfd384>

b) <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

The strategy of managing the public sector debt in the years 2023-26:

a) <https://www.gov.pl/attachment/a49d94d5-a693-4839-8dfe-29e0735095fd>

b) <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** At the date of review the The strategy of managing the public sector debt in the years 2023-26 is not listed among the EBP supporting documents on the MoF webpage, however it is available by the direct link provided by Researcher. The document is also available on the Parliament website.

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: The third document supporting the EBP, indicated in the comment section above, concerns the public sector finance debt, not public sector debt (the coverage of these two sectors differ). The official title is the "Public finance sector debt management strategy in the years 2023-2026", and not the "Strategy of managing the public sector debt in the years 2023-2026". URLs / weblink are correct.

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-rp2>

<https://www.gov.pl/attachment/7f2363da-30b7-4c70-88ad-e51627249706>

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

All of the EBP 2023 documentation is published in PDF format only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

n/a

**Comment:**

The EBP 2023 is published online and on time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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

**Source:**

n/a

**Comment:**

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.**

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Projekt ustawy budżetowej na rok 2023.

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/projekt-przekazany-do-sejmu-rp2>

<https://www.gov.pl/attachment/7f2363da-30b7-4c70-88ad-e51627249706>

Parliament website:

[https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-](https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf)

[ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf](https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf)

**Comment:**

Rough English translation: "Draft budget act for 2023"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-8. Is there a "citizens version" of the EBP?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

n/a

**Comment:**

A "Citizens version" of the EBP is not produced 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:**

FY 2022

**Source:**

Servis RP (gov.pl):

Landing page for the EB: <https://www.gov.pl/web/finanse/ustawa-2022>

Text of the budget act: <https://www.gov.pl/attachment/b830bacd-52dc-4fd8-b615-3e1bccb07e08>

Appendices: <https://www.gov.pl/attachment/b4c3af5c-6cb8-455c-815a-b9683a6d458d>

Parliament website:

Landing page for the EB: <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000270>

Journal U. 2022 item 270, "Budget act for 2022"

Full EB text: <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

Full EB Official text: <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/O/D20220270.pdf>

**Comment:**

The budget for 2022 was adopted by the Sejm on December 17, 2021 and was published after the end of the entire legislative process (works of the Senate, signature of the President) on February 8, 2022.

Also: the 2023 budget was enacted after the OBS cutoff date.

**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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

17/12/2021

**Source:**

The course of the legislative process:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=1624>

**Comment:**

The budget for 2022 was adopted by the legislature on December 17, 2021.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EB-2. When is the EB made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

**Answer:**

a. Two weeks or less after the budget has been enacted

**Source:**

The course of the legislative process:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=1624>

**Publication date:**

<https://www.gov.pl/web/finanse/ustawa-2022>

**Comment:**

The 2022 budget was published on the MoF/gov portal on February 8, 2022, i.e. seven days after the end of the full legislative process, i.e. after the President's signature on February 1, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3a. If the EB is published, what is the date of publication of the EB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

8/2/2022

**Source:**

Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/ustawa-2022>

**Comment:**

Information on EB publication is to be found on MoF site - portal Servis RP (gov.pl).

**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:**

Information on EB publication is to be found on MoF site - portal Servis RP (gov.pl) - see phrase: 'Informacje o publikacji dokumentu'.

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/ustawa-2022>

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 leave this question blank.*

**Answer:**

<https://www.gov.pl/web/finanse/ustawa-2022>

**Source:**

Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/ustawa-2022>

<https://www.gov.pl/attachment/b830bacd-52dc-4fd8-b615-3e1bccb07e08>

<https://www.gov.pl/attachment/b4c3af5c-6cb8-455c-815a-b9683a6d458d>

Parliament website:

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000270>

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/O/D20220270.pdf>

**Comment:**

The EB for 2022 has been published on both the government and parliament portals.

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

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

**Source:**

Serwis RP (gov.pl):

EB documents landing page: <https://www.gov.pl/web/finanse/ustawa-2022>

EB text: <https://www.gov.pl/attachment/b830bacd-52dc-4fd8-b615-3e1bccb07e08>

Appendices: <https://www.gov.pl/attachment/b4c3af5c-6cb8-455c-815a-b9683a6d458d>

Parliament website:

EB documents landing page: <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220000270>

Enacted Budget text: <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

Enacted Budget \*official\* text: <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/O/D20220270.pdf>

**Comment:**

The EB 2022 is published in PDF format only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Yes, some of the numerical data are available in a machine readable format

**Comments:** Numerical data is presented in appendices to the budget act and these are also published in a machine readable format (.xls files) on the government open data portal ([dane.gov.pl](https://dane.gov.pl)) from where they can be derived free of charge. In case of the EB 2022 the appendices (.xls files) were published on March, 15, 2022 (see: <https://dane.gov.pl/pl/dataset/1179,czesc-tabelaryczna-ustaw-budzetowych/resource/37219/table>). Hence, at least answer "b" applies (or even "a", as the non-appendices part of the EB comprises only limited and only aggregate figures).

**Researcher Response**

The Serwis RP portal (gov.pl) publishes budget data in a machine readable format. <https://www.gov.pl/web/cyfryzacja/portal-danych-danegovpl>  
<https://dane.gov.pl/pl/dataset/1179,czesc-tabelaryczna-ustaw-budzetowych/resource/37219/table>

**IBP Comment**

We agree with the Government Reviewer and updated the response to B.

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

MoF/ Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/ustawa-2022>

**Comment:**

The EB for FY 2020 has been published within the acceptable time frame.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b. If you selected option "c" or "d" in question EB-6a, 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

**Source:**

n/a

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7. If the EB is produced, please write the full title of the EB.**

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

USTAWA BUDŻETOWA NA ROK 2022

**Source:**

Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/ustawa-2022>

<https://www.gov.pl/attachment/b830bacd-52dc-4fd8-b615-3e1bccb07e08>

**Comment:**

Rough English translation: "Budget act for [FY] 2022"

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EB-8. Is there a "citizens version" of the EB?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

n/a

**Comment:**

A citizens version of the Enacted Budget is not produced 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:**

FY 2023

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

**Answer:**

d. Not produced at all

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b. If you selected option "c" or "d" in question CB-2a, 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:**

n/a

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a. If the CB is published, what is the date of publication of the CB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*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 Budget is produced and its dates of publication.*

**Answer:**

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**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

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**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 leave this question blank.*

*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 Budget is produced and its URL or weblink.*

**Answer:**

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**CB-5. If the CB is produced, please write the full title of the CB.**

*For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

**Answer:**

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**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 Budget is produced and which budget document it simplifies.*

**Answer:**

n/a

**Source:**

n/a

**Comment:**

The CB is not produced in Poland.

**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:**

FY 2022

**Source:**

Servis RP (gov.pl):

1) Preliminary reports on the execution of the state budget:

<https://www.gov.pl/web/finanse/szacunek-2022>

2) Operational reports on the execution of state budget:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

**Comment:**

In Poland, two kinds of IYRs are developed and published,;

1) Preliminary reports, estimated reports issued monthly within 4 weeks after the reported period,

2) Operational Reports, released monthly usually within 40 days after reported period.

Due to comprehensiveness, Operational Reports are to be the main point of reference in further analyses.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Also: State Treasury Debt Monthly Bulletin serves as IYR on public debt <https://www.gov.pl/web/finanse/zadluzenie-skarbu-panstwa>

**Government Reviewer**

Opinion: Agree

## IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

### Answer:

a. At least every month, and within one month of the period covered

### Source:

Servis RP (gov.pl):

Preliminary reports on the execution of the state budget

<https://www.gov.pl/web/finanse/szacunek-2022>

Servis RP (gov.pl):

Operational reports on the execution of state budget

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

### Comment:

Preliminary Reports are published monthly usually within four weeks after reported period and Operational Reports are published monthly within 40 days after reported period.

Preliminary Reports (publication dates in FY 2022):

January 2022: 25.02.2022

February 2022: 22.03.2022

March 2022: 25.04.2022

April 2022: 24.05.2022

May 2022: 24.06.2022

June 2022: 27.07.2022

July 2022: 15.08.2022

August 2022: 28.09.2022

September 2022: 21.10.2022

October 2022: 24.11.2022

November 2022: 23.12.2022

Operational Reports (publication dates in FY 2022, from the January to the October reports): 17.03.2022;11.04.2022; 16.05.2022; 09.06.2022; 08.07.2022; 08.08.2022; 06.09.2022; 03.10.2022; 08.11.2022; 05.12.2022

### Peer Reviewer

Opinion: Agree

### Government Reviewer

Opinion: Agree



**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.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

Preliminary Reports 2022 (publication dates for the January to November reports):

25 February 2022; 22 March 2022; 25 April 2022; 24 May 2022; 24 June 2022; 27 July 2022; 15 August 2022; 28 September 2022; 21 October 2022; 24 November 2022; 23 December 2022.

Operational Reports 2022 (publication dates for the January to October reports):

17 March 2022; 11 April 2022; 16 May 2022; 09 June 2022; 08 July 2022; 08 August 2022; 06 September 2022; 03 October 2022; 08 November 2022; 05 December 2022.

**Source:**

Servis RP (gov.pl):

Preliminary reports on the execution of the state budget:

<https://www.gov.pl/web/finanse/szacunek-2022>

Servis RP (gov.pl):

Operational reports on the execution of state budget:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Publication dates of the December 2022 Preliminary Report and the November and December 2022 Operational Reports were in 2023, so beyond the cutoff date.

**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:**

The dates of publication of the individual IYRs are provided on the relevant pages of the MoF/Servis RP government portal (gov.pl) - See section 'Document publication information'.

**Source:**

Servis RP (gov.pl):

Preliminary reports on the execution of the state budget:

<https://www.gov.pl/web/finanse/szacunek-2022>

Servis RP (gov.pl):

Operational reports on the execution of state budget:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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.*

*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.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

**Source:**

Servis RP (gov.pl):

Operational reports on the execution of state budget:

<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

Servis RP (gov.pl):

Preliminary reports on the execution of the state budget:

<https://www.gov.pl/web/finanse/szacunek-2022>

**Comment:**

Both the Operational Reports and the Preliminary ones are listed on the respective websites of the government portal MoF/Servis RP (gov.pl).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Also: State Treasury Debt Monthly Bulletin serves as IYR on public debt <https://www.gov.pl/web/finanse/zadluzenie-skarbu-panstwa>

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

**Answer:**

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

**Source:**

Operational reports on the execution of state budget:  
<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

**Comment:**

Operational Reports are presented both in excel and pdf versions/formats.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

Preliminary reports on the execution of the state budget  
<https://www.gov.pl/web/finanse/szacunek-2022>

Operational reports on the execution of state budget  
<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

**Comment:**

N/A  
IYRs are produced and publicly available.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IYRs-6b.** If you selected option "c" or "d" in question IYRs-6a, 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:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

**IYRs-7.** If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."*

*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:**

SPRAWOZDANIE OPERATYWNE Z WYKONANIA BUDŻETU PAŃSTWA [Operational reports on the execution of state budget]

**Source:**

Preliminary reports on the execution of the state budget  
<https://www.gov.pl/web/finanse/szacunek-2022>

Operational reports on the execution of state budget  
<https://www.gov.pl/web/finanse/sprawozdania-miesieczne-2022>

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Detailed information regarding public debt is published in State Treasury Debt Monthly Bulletin, available at <https://www.gov.pl/web/finanse/zadluzenie-skarbu-panstwa>. Answers to questions 74 and 75 were provided on the basis of the Bulletin, which may be treated as an equivalent of IYRs on public debt.

**Government Reviewer**

**Opinion:** Agree

**IYRs-8. Is there a "citizens version" of the IYRs?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

n/a

**Comment:**

Citizens version of the IYRs are not produced 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 2022

**Source:**

No sources.

**Comment:**

The MYR is produced but not published in Poland. One can access it from MoF by request only.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Confirm that the MYR may be obtained from the Ministry of Finance in a few days after the request.

**Government Reviewer**

**Opinion:** Agree

**MYR-2. When is the MYR made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public*

Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

**Answer:**

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

**Source:**

Law on Public Finances:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf>

**Comment:**

The MYR is not published in Poland, although it is produced. According to the law, the MoF is to present it by the 10th of September (each fiscal year) to the appropriate parliamentary committee and the SAI (see article 183 of the law cited in the sources).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3a. If the MYR is published, what is the date of publication of the MYR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

**Source:**

n/a

**Comment:**

The MYR is not published in Poland.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** According to the OBS methodology, the document is not published. Publication date on soft copy obtained from MoF is September 9, 2022

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

The MYR can be made available in soft copy upon request and is not published on the website.

**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

**Source:**

n/a

**Comment:**

The MYR is not published in Poland.

**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 leave this question blank.*

**Answer:**

**Source:**

n/a

**Comment:**

No comments.

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

n/a

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

b. Produced but made available only in hard copy or soft copy (not available online)

**Source:**

Personal contact with MoF representative.

**Comment:**

The MYR is produced, but not published. One may receive it as a soft copy, on request. The date indicated for the preparation of the MYR 2022 is September 9, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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

**Source:**

n/a

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-7. If the MYR is produced, please write the full title of the MYR.**

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."*

*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 2022 [Information on the state budget execution in the first half of 2022]

**Source:**

Personal contact with MoF.

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8. Is there a "citizens version" of the MYR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>

**Answer:**

b. No

**Source:**

n/a

**Comment:**

A citizens version of the MYR is not produced 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:**

FY 2021

**Source:**

MoF/Servis RP (gov.pl):

<https://www.gov.pl/web/finanse/sprawozdanie-roczne-za-2021>

This page includes:

- 1) Tabular report on the implementation of the state budget for the period from 1 January to 31 December 2021 - Volume I and II
- 2) Overview of the report for the period from January 1 to December 31, 2021.
- 3) Information on the implementation of expenditures in the task- based system in 2021.
- 4) Report on the distribution of the general reserve of the state budget in 2021
- 5) Report on the allocation of specific reserves of the state budget in 2021
- 6) Information on the implementation of the budgets of local government units in 2021.

Parliament website:

Landing page for the YER document and legislative approval process: <https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=2306>

Full document submitted to Parliament (2,358 pages):

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

The latest YER published by the MoF is for FY 2021.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2. When is the YER made available to the public?**

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

**Answer:**

a. Six months or less after the end of the budget year

**Source:**

MoF/Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/sprawozdanie-roczne-za-2021>

**Comment:**

The YER 2021 was published on May 31, 2022. This is also confirmed by using the javascript code on the document posted on the Parliament's website. It shows "05/31/2022 09:00:45".

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**YER-3a. If the YER is published, what is the date of publication of the YER?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

31/5/2022

**Source:**

MoF/Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/sprawozdanie-roczne-za-2021>

**Comment:**

No comments.

**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 YER publication date is indicated on MoF/Servis RP (gov.pl) portal - see phrase: "Informacje o publikacji dokumentu". This is also confirmed by using the javascript code on the document posted on the Parliament's website. It shows "05/31/2022 09:00:45".

**Source:**

MoF/Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/sprawozdanie-roczne-za-2021>

**Comment:**

No comments.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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 leave this question blank.*

**Answer:**

<https://www.gov.pl/web/finanse/sprawozdanie-roczne-za-2021>

**Source:**

MoF/Portal Servis RP (gov.pl).

**Comment:**

One can also access the YER 2022 from Parliament's website:  
<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Peer Reviewer**

Opinion: Agree

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

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

**Source:**

MoF/Servis RP (gov.pl):  
<https://www.gov.pl/attachment/4708cedf-c8ab-4fa0-aaf1-f85e2985b9c4>

**Comment:**

The YER is published both in Excel and PDF formats. See the various zip files and appendices included in the package.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The YER on the MoF website includes data in machine readable format (xls) The same document on the Parliament website is available only in the pdf

**Government Reviewer**

**Opinion:** Agree

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

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

MoF/Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/sprawozdanie-roczne-za-2021>

**Comment:**

The YER for 2021 in Poland was produced and published within the acceptable time frame.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b. If you selected option "c" or "d" in question YER-6a, 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

**Source:**

n/a

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7. If the YER is produced, please write the full title of the YER.**

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

SPRAWOZDANIE Z WYKONANIA BUDŻETU PAŃSTWA ZA OKRES OD 1 STYCZNIA DO 31 GRUDNIA 2021 R.

**Source:**

MoF/Servis RP (gov.pl):

<https://www.gov.pl/attachment/4708cedf-c8ab-4fa0-aaf1-f85e2985b9c4>

Parliament website:

<https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=2306>

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

English translation: "Report on the implementation of the State budget for the period from January 1 to December 31, 2021"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-8. Is there a "citizens version" of the YER?**

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

n/a

**Comment:**

A "Citizens version" of the YER is not produced 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:**

FY 2021

**Source:**

SAI website:

AR landing page: <https://www.nik.gov.pl/kontrola/analiza-budzetu-panstwa/>

Audit Report 2021: <https://www.nik.gov.pl/plik/id,26023.pdf>

Parliament website:

Audit Report 2021: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/C21C146043904AB7C125886200462772/%24File/2347.pdf>

Steps of the legislative examination/approval process: <https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2347>

**Comment:**

The latest available Audit Report is for FY 2021.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** As at August 2023, the AR for 2021 is available under <https://www.nik.gov.pl/analiza-budzetu-panstwa/archiwum/>

**Government Reviewer**

**Opinion:** Agree

**AR-2. When is the AR made available to the public?**

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

**Answer:**

a. Six months or less after the end of the budget year

**Source:**

SAI website:

<https://www.nik.gov.pl/kontrola/analiza-budzetu-panstwa/>

Parliament website:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2347>

**Comment:**

The AR for 2021 was published on June 15, 2022 (see Parliament website).

Also, a screenshot taken by the "Wayback machine" internet archive confirms that the document was posted on the SAI website on June 16, 2022 :

<https://web.archive.org/web/20220616172330/https://www.nik.gov.pl/kontrola/analiza-budzetu-panstwa/>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** According to the Wayback Machine, the AR was published on the SAI website between July 15 2022 (when a 2020 AR is available as the latest AR) and August 9 2022 (when the 2021 AR is available). The date of publication on the Parliament website is conclusive here. Answer A is correct.

**Government Reviewer**

**Opinion:** Agree

**AR-3a. If the AR is published, what is the date of publication of the AR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

15/6/2022

**Source:**

Parliament website:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2347>

**Comment:**

Also, a screenshot taken by the "Wayback machine" internet archive confirms that the document was posted on the SAI website on June 16, 2022 :

<https://web.archive.org/web/20220616172330/https://www.nik.gov.pl/kontrola/analiza-budzetu-panstwa/>



**Peer Reviewer****Opinion:** Agree**Comments:** The document was published on the SAI at a later date, the Researcher's answer is still correct, see comments on the previous and the next question.**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:**

The publication date of the Audit Report 2021 is indicated on the Parliament website.

**Source:**

Parliament website:

1) <https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2347>

2) <https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=2347>

SAI website:

3) <https://www.nik.gov.pl/analiza-budzetu-panstwa/archiwum/>

**Comment:**

AR 2021 has been published on two websites: SAI and parliament. There are no publication dates in both places. In a direct conversation with a representative of SAI, it was established that the publication took place immediately after the document was sent to parliament (which, according to the interlocutor, should be understood as the same or the next day). The AR was sent to the parliament on June 14, 2022 (date of the letter, citation 2), and the delivery itself took place on June 15 (citation 1 & 2). It should therefore be assumed that the publication took place no earlier than 14 June and no later than June 15, 2022. Hence, June 15 was adopted as the most likely date for the publication of AR 2021.

**Peer Reviewer****Opinion:** Agree**Comments:** The date may be confirmed by press releases available by google search, example:

<https://strefainwestorow.pl/wiadomosci/20220615/analiza-wykonania-budzetu-panstwa-i-zalozen-polytyki-pienieznej-w-2021-r-nik>

**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 leave this question blank.*

**Answer:**

<https://www.nik.gov.pl/plik/id,26023.pdf>

**Source:**

SAI website:

"Analiza wykonania budżetu państwa i założeń polityki pieniężnej w 2021 r."

In English: "Analysis of the execution of the state budget and monetary policy assumptions in 2021"

<https://www.nik.gov.pl/kontrola/analiza-budzetu-panstwa/>

Parliament website:

Legislative examination/adoption process: <https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2347>

Audit Report: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/C21C146043904AB7C125886200462772/%24File/2347.pdf>

**Comment:**

No comments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: In questions AR-4 and AR-7 the researcher is using different translations to denote the same document. The official translation, as used by the Polish SAI, is "Analysis of the execution of the state budget and monetary policy guidelines in YYYY".

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

SAI website:

<https://www.nik.gov.pl/plik/id,26023.pdf>

Parliament website:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/C21C146043904AB7C125886200462772/%24File/2347.pdf>

**Comment:**

The AR 2021 has been published in PDF format only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in*

soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

SAI website:

<https://www.nik.gov.pl/kontrola/analiza-budzetu-panstwa/>

Parliament website:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2347>

**Comment:**

The AR 2021 has been produced and published within the acceptable time frame.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-6b.** If you selected option "c" or "d" in question AR-6a, 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

**Source:**

n/a

**Comment:**

No comments.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-7.** If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." 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 2021 ROKU

**Source:**

SAI website:

<https://www.nik.gov.pl/plik/id,26023.pdf>

**Comment:**

English translation: "Analysis of the performance of the State budget and monetary policy assumptions in 2021."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: In questions AR-4 and AR-7 the researcher is using different translations to denote the same document. The official translation, as used by the Polish SAI, is "Analysis of the execution of the state budget and monetary policy guidelines in YYYY".

**Researcher Response**

Official title of AR in Polish is: ANALIZA WYKONANIA BUDŻETU PAŃSTWA I ZAŁOŻEŃ POLITYKI PIENIĘŻNEJ W 2021 ROKU. Official translation present at SAI site is: Analysis of the execution of the state budget and monetary policy assumptions in 2021. see citation: <https://www.nik.gov.pl/en/news/analysis-of-state-budget-execution-in-2021.html>

**IBP Comment**

Thank you for pointing this out. We have updated the translation.

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

n/a

**Comment:**

A "Citizens version" of the AR is not produced in Poland.

**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.**

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

**Answer:**

a. Yes

**Source:**

Servis RP (gov.pl)  
<https://www.gov.pl/>

Parliament website:  
<https://www.sejm.gov.pl/>

SAI website:  
<https://www.nik.gov.pl/>

Central Bank website:  
<https://www.nbp.pl/>

Central Statistical Office:  
<https://stat.gov.pl/wskazniki-makroekonomiczne/>

Portal open public data:  
<https://dane.gov.pl/pl>

**Comment:**

In addition to the Serwis RP portal (gov.pl) being the main source of disclosure for budget data, a lot of information can be found on other websites/portals, including: parliament, SAI, national bank, central statistical office and government open data portal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.**

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

**Source:**

Servis RP (gov.pl)

<https://www.gov.pl/web/finanse/informacja-kwartalna-sytuacja-makroekonomiczna>

<https://www.gov.pl/web/finanse/informacja-kwartalna-o-stanie-finansow-publicznych-w-iii-kwartale-2022-roku>

Open Data Portal:

<https://dane.gov.pl/pl>

<https://dane.gov.pl/pl/dataset/1002,informacja-kwartalna-o-stanie-finansow-publicznych/resource/44706>

Central Statistical Office

<https://stat.gov.pl/wskazniki-makroekonomiczne/>

**Comment:**

One can download data on revenue and/or expenditure for the current FY as consolidated, machine readable files.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.**

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

Servis RP (gov.pl)

<https://www.gov.pl/web/finanse/informacja-kwartalna-sytuacja-makroekonomiczna>

<https://www.gov.pl/web/finanse/informacja-kwartalna-o-stanie-finansow-publicznych-w-iii-kwartale-2022-roku>

Open Data Portal:

<https://dane.gov.pl/pl/dataset/1002,informacja-kwartalna-o-stanie-finansow-publicznych/resource/44706>

Central Statistical Office

<https://stat.gov.pl/wskazniki-makroekonomiczne/>

**Comment:**

Disaggregated revenue /expenditure data in consolidated, machine readable files for multiple years can be downloaded from aforementioned portals.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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.**

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

b. No

**Source:**

Servis RP (gov.pl)

<https://www.gov.pl/>

Preliminary reports on the execution of the state budget

<https://www.gov.pl/web/finanse/szacunek-2022>

<https://www.gov.pl/attachment/df7dade8-d33f-422f-bbf1-74fdce257a96>

Portal open public data:

<https://dane.gov.pl/pl>

Central Statistical Office:

<https://stat.gov.pl/wskazniki-makroekonomiczne/>

**Comment:**

Generally, apart from the infographics in the Preliminary IYRs, the aforementioned portals do not present infographics nor similar tools.

**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.**

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org/8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**

Constitution Republic of Poland:

<https://www.sejm.gov.pl/prawo/konst/polski/kon1.htm>  
<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19970780483/U/D19970483Lj.pdf>

Law on Public Finances:  
<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf>

Law on Supreme Chamber of Control:  
<https://www.nik.gov.pl/podstawy-prawne-dzialania-nik/akty-prawne/ustawa-o-najwyzszej-izbie-kontroli.html>  
<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19950130059/U/D19950059Lj.pdf>

**Comment:**

Financial management and/or auditing of public finances are in general regulated by following legal acts: the Constitution of Poland (Articles 216-227), the Public Finance Act (e.g. Articles 42-71) and the Act on the SAI (e.g. Articles 3, 7, 23).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: The researcher refers to financial management and auditing of public finances only, such as general provisions for managing public resources set forth in the Public Finance Act (art. 42-71). Public Finance Act contains also provisions for budget transparency (e.g. art. 33-41).

**GQ-3. Is there at least one additional law 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.**

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.*

**Answer:**

a. Yes

**Source:**

Ustawa o Radzie Dialogu Społecznego i innych instytucjach dialogu społecznego [Law on the Council for Social Dialogue and other institutions of social dialogue]:

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Ustawa o dostępie do informacji publicznej [The Act on Access to Public Information]:

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20011121198/U/D20011198Lj.pdf>

Ustawa o działalności lobbingsowej w procesie stanowienia prawa [Act on lobbying in the law-making process]:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20170000248/O/D20170248.pdf>

Regulamin Sejmu RP [Regulations of the Sejm of the Republic of Poland]:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WMP19920260185/U/M19920185Lj.pdf>

**Comment:**

Access to information, government transparency or citizens participation are regulated by various laws, with the special position of these mentioned above (cited in the "Source" space).

**Peer Reviewer**



**Opinion:** Agree

**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)?**

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

EBP 2023 do present administrative units accounting for all expenditures - see citation: pp. 42-143.

**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?**

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

EBP 2023 presents expenditures by functional classification - see table on p. 41 of citation (Annex 2).

**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?**

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

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

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

Functional classification of EBP is not compatible with international standards since it distinguishes 31 main functions of the state, while COFOG is based on 10.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** List of functions on page 41 of the citation

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

The economic classification of EBP 2023 differs from GFS standards since it does not distinguish the category of "social benefits" and presents jointly categories "grants" and "subsidies". At the same time, it distinguishes categories of European means (EU funds and European programs).

**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?**

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

**Answer:**

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

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

The economic classification of EBP 2023 differs from GFS standards since it does not distinguish the category of "social benefits" and presents jointly categories "grants" and "subsidies". At the same time, it distinguishes categories of European means (EU funds and European programs).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: Indeed, the economic classification (to be precise, the economic dimension of the budgetary classification, i.e. paragraphs and groups of paragraphs) is not compatible with international standards. However, the source of financing classifier (the 4th digit of the paragraph, used to identify for instance external resources, including European resources) constitutes a separate, non-economic, dimension of budgetary classification. As this is the case it should not be taken into account when assessing the compatibility of the economic dimension with international standards.

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

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

EBP 2023 presents expenditures for individual programs - see "Rozdział" category, that covers the expenditure level below the administrative units (pp. 42-143 of citation).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The researcher's response is correct, but the rationale behind this response is not in line with the definition of a "program" (to be applied in this survey), and does not reflect the actual application of the category of chapters (rozdziały), which the researcher recognises as programs. Chapters (rozdziały) constitute a subcategory of sections (działy), which the researcher recognises as functions (see response to question 3). In principle, both sections (działy) and chapters (rozdziały) of the budgetary classification were intended to be broadly based on the functions and sub-functions of governments [see: IMF (2018), Building Forward Estimates and Standardizing the Chart of Accounts, box 3 on p. 15;

<https://www.imf.org/-/media/Files/Publications/CR/2018/cr1882.ashx>. The approach is similar like in case of COFOG, which is a multilayer functional classification. However, in its current format chapters (rozdziały) mix various categories, including sub-functions, organisations and also programs. Only the latter comply with the definition of a "program" to be applied in this survey. Also, please note that in further responses (e.g. to questions 8, 49-50), the researcher uses different notions of "programs" than the one adopted here. For instance, the researcher refers to performance classification of expenditures, used for presentational purposes in the EBP supporting documentation, to EU co-funded operational programs and programs, or to multiannual programs (a specific legal type of financing instrument). Out of these three only performance classification of expenditures comprise line items which comply with the definition of a "program" to be applied in this survey. To provide consistency, we suggest to respond "a" to question 6, because: 1) the EBP does present expenditures broken down by chapters (rozdziały), but only some of these chapters do constitute programs, however 2) the EBP supporting documentation contains an additional presentation of all expenditures in performance classification of expenditures, which is a programmatic classification. The same logic would apply to response to question 86 concerning the EYR. However, the response to question 60, which concerns the EB, would have to be changed to "b". This is because the EB contains the presentation of expenditures broken down by chapters (rozdziały), only some of which comply with the definition of programs, but - unlike the EBP - the EB is not accompanied by any supporting documentation in performance classification of expenditures.

**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)?**

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

**Answer:**

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

**Source:**

Performance-based draft of the EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Expenditure estimates for BY+2 period presents Performance-based draft of the EBP 2023, but it does it only by functional classification - see citation, pp. 7-161.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Note that the expenditure estimates are presented for two periods: 1) BY and 2) BY+1 and BY+2 combined, with no individual numbers provided for BY+1 and BY+2 separately. Also, the functional classification used in the document (22 functions of the state) is different than the classification referred to in questions 2-3 (31 functions of the state).

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** e. Not applicable/other (please comment).

**Comments:** The EBP itself does not contain, with two exceptions, multi-year expenditure estimates in any of the classifications described in responses to questions 1-5 of the survey (as indicated in guidelines). The exceptions are: expenditures incurred from the European resources (appendix no. 16 to the EBP, broken down by operational programs and managing institutions) and the presentation of multiannual programs (appendix no. 10 to the EBP, broken down by programs and holders of budgetary parts). In response to this question the researcher refers to multi-year expenditure estimates presented in the EBP supporting documentation. These are presented in performance classification of expenditures, which is a function- and program-based classification used for presentational purposes only, but the functions comprised in this classification are not the same functions as those mentioned by the researcher in response to question 2 of this survey. Additionally, please note that although the EBP supporting documentation does contain the presentation of multiyear expenditure estimates, the two outer years are presented jointly (as single

figure).

**Researcher Response**

The answer "c" should be supported. It is true that the budget documentation contains two functional approaches, but nothing prevents from referring to one of them in answering this question.

**IBP Comment**

In performance-based draft of the EBP 2023, BY , BY+1 and BY+2 are available for functional classification. So, we chose option c.

**7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?**

**Answer:**

Functional classification

**Source:**

Performance-based draft of the EBP 2023: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Performance-based EBP 2023 presents expenditure estimates for the BY + 2 period by functional classification based on the distinction of 22 state functions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** This is true, however, please see comment to question 7a. The functional classification used for presenting the multi-year expenditure estimates in the EBP supporting documentation is a subset of performance classification of expenditures. The functional classification referred to in response to this question is not the same functional classification as the one mentioned by the researcher in response to question 2 of this survey. Additionally, performance classification of expenditures comprises 21 (not 22) functions (the original coding goes up to 22, but function no. 5 was abolished few years back).

**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?**

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

**Answer:**

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

**Source:**

Performance-based draft of the EBP 2023: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Performance-based draft of the EBP 2023 present expenditure estimates by program for BY+2, for all budget expenditures. Since it shows only the cumulative amounts for each program for 2023-25 (as lump sums for whole period and not by year), the response "c" is appropriate.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Performance-based draft of the EBP 2023 presents expenditure estimates by program for the period up to BY+2, for all budget expenditures. For each program, numbers are provided for expenditures in 2023 (BY, individually) and for expenditures in 2024 and 2025 (BY+1 and BY+2 summed up, see tables on pages 152-161)). None of the answers describes that exact scheme, but in my opinion, answer A would be the most relevant here.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The researcher recognises different classifications as program classifications. Here the researcher refers to performance classification of expenditures, whereas in response to question 6 the researcher recognises chapters (rozdziały) of the budgetary classification as programs. Also, one cannot infer conclusions about the amount of expenditures covered by multi-year expenditure estimates, as did the researcher, based on the fact that these estimates are presented in cumulative terms (i.e. as aggregates for two outer years). Coverage and manner of presentation are two different issues. The answer should be either "a", because the EBP supporting documentation contains multi-year expenditure estimates for programs accounting for all expenditures, or "d", if multi-year expenditure estimates should in all cases be presented separately for each and every outer year. Other possible option is "e" to point out towards specific manner of presenting the multi-year expenditure estimates.

**Researcher Response**

Taking as apt the comment of one of the reviewers that the scope and method of presentation should not be mixed, then the option "a" should be supported.

**IBP Comment**

We agree with the Reviewers and updated the response to a.

**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?**

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and

*“other” or “miscellaneous” revenue must account for three percent or less of all tax revenue. To answer “b,” the Executive’s Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer “d” applies if individual sources of tax revenue are not presented.*

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

EBP 2023 presents individual sources of tax revenue accounting for all tax revenue presents - see citation, p. 18.

**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?**

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of “non-tax” revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and “other” or “miscellaneous” revenue must account for three percent or less of all non-tax revenue. To answer “b,” the Executive’s Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer “d” applies if individual sources of non-tax revenue are not presented.*

**Answer:**

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

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

EBP 2023 presents individual sources of non-tax revenue for the BY accounting for all non-tax revenue - see citation, general juxtaposition (p. 18) and by administrative classification (pp. 19-41).

**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)?

**GUIDELINES:**

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

**Answer:**

b. No, multi-year estimates of revenue are not presented by category.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

EBP 2023 nor any supporting documentation does not present revenue estimates by category for a multi-year period, excluding European funds amounting to approx. 20% of the budget revenue (citation, pp. 647-649).

**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)?

**GUIDELINES:**

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

**Answer:**

d. No, multi-year estimates for individual sources of revenue are not presented.

**Source:**

EBP 2023 and supporting documentation

**Comment:**

EBP 2023 nor its supporting documentation present estimates for individual sources of revenue for a multi-year period.

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?**

*GUIDELINES:*

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the entire budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the entire budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.*

**Answer:**

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

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

The strategy of managing the public sector debt 2023-26:

<https://www.gov.pl/attachment/a49d94d5-a693-4839-8dfe-29e0735095fd>

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

EBP 2023 documentation presents all three estimates related to government borrowing and debt:

1. net borrowing required during the entire budget year - EBP 2023, citation 1, p. 162;
2. central government's total debt burden at the end of the budget year - citation 2, table 9, p. 35;
3. interest payments on the outstanding debt for the entire budget year - citation 2, chart 3 and 4, p. 10; citation 3, pp. 76-79.

Peer Reviewer

**Opinion:** Agree

**Comments:** Corrections regarding the sources: Central government's total debt burden at the end of the budget year - citation 2, table 9, correct page number is 36 not 35 Interest payments on the outstanding debt for the entire budget year - debt service costs are described in citation 3, pp. 75-79. Citation 2, charts 3 and 4, p. 10 do not present debt service costs for the BY, but historical data for previous years.

**Government Reviewer**

**Opinion:** Agree

**13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:**

**Answer:**

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

The strategy of managing the public sector debt 2023-26:

<https://www.gov.pl/attachment/a49d94d5-a693-4839-8dfe-29e0735095fd>

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

See response to Q13.

**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.)"**

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the*

composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

**Answer:**

b. Yes, the core information is presented for the composition of the total debt outstanding.

**Source:**

The strategy of managing the public sector debt 2023-26:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

**Comment:**

The strategy of managing the public sector debt 2023-26 presents information on two of the three basic elements, namely maturity profile of the debt (Figure 18, p. 38) and structure of debt (Table 9, p. 35). Information on interest rate on the debt is not presented either in EBP 2023 or its supportive documentation. Nevertheless additional information beyond the core elements is presented.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** B is correct as one of the core elements (interest rate) is not presented but additional information beyond the core elements is presented. Example of additional information: foreign currency debt, figure 20 on page 40. Correction of source: maturity profile of the debt: Figure 18, p. 39 not 38;

**Government Reviewer**

**Opinion:** Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

**Answer:**

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

**Source:**

The strategy of managing the public sector debt 2023-26:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

**Comment:**

Se response to Q14.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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.)"

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

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

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Data for all core elements is presented in table 1 (citation, p. 274). Narrative discussion that goes beyond the core elements is presented respectively: nominal GDP level (pp. 33, 35, 37), inflation rate (p. 11), real GDP growth (pp. 7-8), interest rates (p. 14).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Example of information beyond the core elements: unemployment rate, table 1 (citation, p. 274)

**Government Reviewer**

**Opinion:** Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's

**Budget Proposal:**

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth  
Interest rates  
Information beyond the core elements (please specify)

**Source:**

Explication to EBP 2023:  
<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Compare response to Q15.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Example of information beyond the core elements: unemployment rate, table 1 (citation, p. 274)

**Government Reviewer**

**Opinion:** Agree

**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.)"**

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- inflation rate;*
- real GDP growth; and*
- interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:*

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021,"*

(<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/files/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

**Answer:**

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 presents information on impact of different assumptions on the budget with narrative discussion. Two out three core elements are presented, i.e., real GDP growth and interest rates, but budget sensitivity analysis of inflation rates is excluded.

One may find information on reaction of the amount of expenditure to change of GDP growth rate (narrative discussion, chart 5, p. 24), response of general government balance and debt to changes in short-term interest rate (narrative discussion, chart 4, p. 16), the shock to the GDP growth rate y/y and the response of the general government balance and debt to the economic recovery (narrative discussion, chart 3, p. 15) respectively: .

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Sensitivity analysis of the debt to GDP ratio and debt service cost is also presented in The strategy of managing the public sector debt 2023-26, <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf> charts 16, 17 on page 38

**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?**

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 presents some information on the impact of new policy initiatives on expenditures, but it is fragmented mixed with information on existing programs. See respectively: general juxtaposition (introduction, pp. 5-6), impact of stabilizing expenditure rule (pp. 18-20), discretionary measures in the field of taxes and social security contributions (pp. 20-24), socio-economic policy programs (pp. 54-55), capital expenditure in connection with the tasks of budget holders (pp. 70-74) and multi-annual programs (Chapter VI, pp. 90-131).

**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?**

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Some information on how new policy proposals affect revenues is presented, but it is fragmented, mixed with previous initiatives, and focuses rather on general enumerating specific changes/policies without quantifying of their impact. Examples include changes in personal income tax pp. 37-38 or estimates of impact of the reform of the tax system on the income of pp. 43-45.



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)?**

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

**Answer:**

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 presents expenditure estimates for BY-1, but it does it only by economic classification - see citation, table on p. 56.

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)?**

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at*

least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Expenditures for individual programs for the BY-1 are presented only in relation to programs financed from European funds that account for less than two-thirds of expenditures - see citation, pp. 665-672.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, expenditures are not presented by program for BY-1.

**Comments:** It is true that the EBP 2023 and its supporting documentation present some information about expenditures preceding budget year (B-1) broken down by individual "programs". However, please note that what the researcher recognises here as "programs", namely operational programs and programs funded from European resources, differs from the definition adopted by the researcher in response to question 6, where by "programs" the researcher understands chapters (rozdziały) of the budgetary classification, or in question 8, where by "programs" the researcher understands line items of performance classification of expenditures. The operational programs, referred to by the researcher in response to this question, do not fall under the definition of a "program" provided for the purpose of this survey. Finally, the reference provided by the researcher is invalid, as the information in question is presented in appendix 16 to the EBP 2023

(<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>, pp. 665-672), and not in the Explication to EBP 2023. Given the above, the response should be "d", because although EBP does contain some information about (BY-1) expenditures, this information is not presented on the basis of programs (as defined to be used in this survey).

**Researcher Response**

Response "c" should be supported. Since there is no standard definition for the term "program", nothing should prevent one from using this term not only in relation to "chapters" but also to programs of European funds. The latter also meet the general definition of OBS, as "level of detail below an administrative unit, such as a ministry or department".

**IBP Comment**

IBP thinks options C is correct because EBP 2023 and its supporting documentation present some information about expenditures preceding budget year (B-1) broken down by individual "programs". The general definition of OBS for program is- "level of detail below an administrative unit, such as a ministry or department".

**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?**

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

**Answer:**

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

**Source:**

EBP 2023 and supportive documentation

**Comment:**

Neither EBP 2023 nor supportive documentation present expenditure estimates for BY-1 that would have been updated from the original enacted 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)?**

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

**Source:**

EBP 2023 and supportive documentation

**Comment:**

Neither EBP 2023 nor supportive documentation present expenditure estimates for more than one year prior to the BY.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:**

**Answer:**

None of the above

**Source:**

EBP 2023 and supportive documentation

**Comment:**

Compare response to Q22.

**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)?**

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

Expenditures for individual programs for more than one year preceding the BY are presented only in relation to programs financed from European funds that account for less than two-thirds of expenditures - see citation, pp. 665-672.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Comments:** Please see comment to question 20.

**Researcher Response**

Response "c" should be supported. See comment to q. 20.

**IBP Comment**

IBP thinks options C is correct because EBP 2023 and its supporting documentation present some information about expenditures preceding budget year (B-1) broken down by individual "programs". The general definition of OBS for program is- "level of detail below an administrative unit, such as a

ministry or department".

**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?**

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

**Source:**

EBP 2023 and supporting documentation

**Comment:**

Neither EPB nor its supplementary documentation present actual outcomes of all expenditures for periods prior to BY.

**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)?**

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 presents revenue estimates by category for BY-1 - see citation, tables on p. 39 and 276.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** also: table on page 46 for non-tax revenues

**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)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 present individual sources of revenue accounting for all revenue presented for BY-1, see respective tables concerning tax-revenue (p. 39) and non-tax revenue (p. 46).

**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?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

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

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 present revenue estimates for BY-1 updated from the original enacted levels, see respective tables on tax-revenues (p. 39) and non-tax revenues (p. 46).

**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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 present revenue estimates for BY-2 presented by category, see respective tables on tax-revenues (p. 39) and non-tax revenues (p. 46).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** see also table on p. 276

**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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 present individual sources of revenue for BY-2, see respective tables on tax-revenues (p. 39) and non-tax revenues (p. 46).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** see also table on p. 276

**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?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

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

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

BY-2 is the most recent year for which all revenues reflect actual outcomes. See respective tables on pp. 39 and 46.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** see also table on p. 276

**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 preceding 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.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and



debt for BY-1.

**Answer:**

b. Yes, the core information is presented for government debt.

**Source:**

1. Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

2. The strategy of managing the public sector debt 2023-26:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

**Comment:**

EBP 2023 and supporting documentation present information on core elements on government borrowing and debt BY-1, excluding interest rates on the debt instruments.

Specific data followed by narrative discussion is to be found:

- total debt outstanding at the end of BY-1 (citation 1, table, p. 29);
- amount of net new borrowing required during BY-1 (citation 1, table, p. 251);
- interest payments on the debt (citation 1, table, p. 75);
- maturity profile of the debt (citation 2, chart 18, p. 39);
- debt structure - whether it is domestic or external (citation 2, table 9, p. 36).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Example of the information beyond the core elements: debt in foreign currencies source: The strategy of managing the public sector debt 2023-26: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf> page 40

**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?**

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

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

**Source:**

1. Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

2. The strategy of managing the public sector debt 2023-26:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

**Comment:**

The most recent year presented in EBP 2023 and its supporting documentation for which the debt figures reflect actual outcomes is BY-2. See respectively: table on p. 29 (citation 1) and table 9 on p. 36 (citation 2) and table 7 on p. 57 (citation 2).

**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.)"**

*GUIDELINES:*

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the [Guide to Transparency in Public Finances: Looking Beyond the Core Budget](http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf) (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's [Fiscal Transparency Handbook \(2018\)](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

*Please provide in the comments a list of all known extra-budgetary funds.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 presents information on extra-budgetary funds - see Chapter VIII, pp. 190-237. One can find extensive information that goes beyond core elements, including discussion of changes affecting the financial situation of individual funds for BY.

At the same time, large and growing amounts of state expenditure are allocated outside the state budget, and thus outside the control of parliament. Justifying its actions by responding to crisis situations such as the COVID pandemic, the war in Ukraine or the refugee crisis, the government is increasingly spending outside the state budget. This is achieved through numerous special purpose funds deposited in a state-owned bank (Bank Gospodarstwa Krajowego). It is estimated that in 2022 the extra-budgetary debt amounted to 10.7 per cent of GDP.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Examples of sources of information regarding the size of extrabudgetary funds spent by the government in 2022, which were not included in the state budget and not controlled by the parliament: <https://www.bankier.pl/wiadomosc/Polska-pozabudzetem-wydaje-wiecej-niz-Niemcy-8506205.html> <https://www.money.pl/gospodarka/rzad-wyodal-gigantyczna-kwote-pozabudzetem-przez-to-ten-staje-sie-fikcja-6806519127780064a.html>

**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?****GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

EBP 2023 and supporting budget documentation

**Comment:**

EBP 2023 and supporting budget documentation does not present central government finances on a consolidated basis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: the EBP 2023 supporting documentation does contain consolidated presentation of central government expenditures incurred from the state budget, European resources budget and the majority of extra-budgetary funds (see tabular annex 1 to Performance based draft of EBP 2023, <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>). However, as this presentation contains expenditures only, and does not comprise all extra-budgetary funds, response “b” is correct.

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

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

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

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

EBP 2023 presents estimates of all intergovernmental transfers - see table on p. 41, column 4 (citation 1) for general juxtaposition and by administrative units pp. 42-143. Explication to EBP 2023 presents narrative discussion - see pp. 55-74 (citation 2).

**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 budget policies on different groups of citizens, for at least the budget year?**

**GUIDELINES:**

*Question 36 asks about “alternative displays” of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of*

expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

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

**Source:**

EBP 2023 nad supporting budget documentation

**Comment:**

EBP 2023 and supporting documentation does not present any alternative displays of expenditures to illustrate the financial impact of policies on different groups of citizens.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** According to the guidelines, a special presentation of all policies intended to benefit the most impoverished populations can be considered an alternative display for purposes of answering this question. However estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented in the EBP (see Q 52), therefore the condition of a special presentation of all policies is not met. Answer D is correct.

**Government Reviewer**

**Opinion:** Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

**Answer:**

None of the above

**Source:**

EBP 2023 documentation

**Comment:**

Compare response to Q36.

**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?**

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

**Answer:**

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

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

**Comment:**

EBP 2023 presents estimates of all transfers to public corporations, but narrative discussion is not included - see citation, pp. 246-271.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** page 242-268 of citation It must be noted that transfers to public corporations are made also from the extrabudgetary funds

**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.)**

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether “core” information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

**Answer:**

d. No, information related to quasi-fiscal activities is not presented.

**Source:**

EBP 2023 documentation

**Comment:**

EBP documentation does not present information on 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 for at least the budget year?**

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether “core” information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

**Answer:**

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

**Source:**

EBP 2023 documentation

**Comment:**

EBP 2023 and supporting documentation does not present any information on financial assets held by the government.

**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 for at least the budget year?**

**(The core information must include a listing of the assets by category.)**

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

**Answer:**

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

**Source:**

EBP 2023 documentation



**Comment:**

EBP 2023 and supporting documentation does not present any information 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?****GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

e. Not applicable/other (please comment).

**Source:**

Law on Public Finances:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf>

**Comment:**

The possibility of expenditure arrears is not provided for in the Polish law. According to Law on Public Finances "inclusion in the state budget of revenues from specific sources or expenses for specific purposes shall not constitute grounds for claims or obligations of the state towards third parties or claims of these persons against the state". Revenues included in the state budget, budgets of local government units and financial plans of budgetary units constitute only forecasts of their size, and expenditures constitute a limit that cannot be exceeded. This means that expenditure arrears is an ideologically alien concept here, hence the answer "e".

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** The researcher's response is correct, but the rationale behind this response is not. This is because the researcher's comment does not concern expenditure arrears, but an entirely different issue. Indeed, the Public Finance Act stipulates that the budget (or financial plan of a budget entity) cannot per se constitute grounds for general claims of third parties towards the state/entity to finance particular expenditure (art. 51). It also provides that the budget comprises revenues forecasts and expenditure limits (art. 52). However, from this provisions one cannot infer a conclusion that an expenditure arrears may not arise from specific commitments (e.g. contracts) entered into by the state / budget entity with third parties on the basis of the budget / financial plan of a budget entity. Therefore, to prevent delayed payments, financial management resulting in expenditure arrears is in Poland recognised as a breach of public finance discipline (see Act on responsibility for breaching the public finance discipline, art. 16.1). This why expenditure arrears do not constitute a problem in Poland and hence response "e" is correct.

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, for at least the budget year?

(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.)

*GUIDELINES:*

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

The strategy of managing the public sector debt 2023-26:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

**Comment:**

EBP 2023 documentation presents some information on contingent liabilities, which is general and fragmentary. EBP 2023 defines the maximum amounts of sureties and guarantees for 2023 (citation 1, p. 4). The debt management strategy includes assumptions regarding the granting of guarantees and sureties by public finance sector entities as well as an analysis and forecasts regarding their size (citation 2, pp. 43-44). However, there is no information on the core elements.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** As for public sureties and guarantees: - statement of purpose or policy rationale for each contingent liability is not provided, only general strategy is presented; - new guarantees for the budget year are not described, few are mentioned but with no numerical data; Information on contingent liabilities other than sureties and guarantees is not provided. Therefore answer C is correct.

**Government Reviewer**

**Opinion:** Agree

**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.)**

*GUIDELINES:*

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

**Answer:**

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

**Source:**

EB 2023:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

The strategy of managing the public sector debt 2023-26:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-strategia%20zarz%C4%85dzania%20d%C5%82ugiem.pdf>

**Comment:**

The EBP and the supporting documents present few information about the government's future liabilities and the sustainability of public finances. It lacks discussion of the fiscal implications and risks highlighted by the projections, projections for periods of at least 10 years or macroeconomic and demographic assumptions for the projections. Public Finance Sector Debt Management Strategy presents some projections for the period BY + 3, for example forecasts of public debt and service costs (Table 9, p. 36) and macroeconomic assumptions of strategy (Table 8, p. 20).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** There are no projections, macroeconomic assumptions or discussions that would cover a period of at least 10 years. Only some BY+3 analysis is provided. Since the question is related to finances in the longer term, defined as 10+ years, in my opinion, answer D should be chosen.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Answer "d" is correct. None of the projections covers a period of at least 10 years.

**IBP Comment**

We agree with the Peer Reviewer and updated the response to D.

**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, for at least the budget year?****GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

**Answer:**

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

EBP 2023 documentation includes estimates of the sources of donor assistance, but a narrative discussion is not included. EBP 2023 presents a list of programs financed with the participation of EU funds and non-repayable funds from the aid provided by the EFTA States (Annex 17, p. 674). Explication to EBP 2023 presents information on non-refundable funds from the EU and other sources (p. 51 and 239).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Disagree**Suggested Answer:**

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

**Comments:** The response to this questions depends on a detailed definition of "donor assistance". If "donor assistance" covers only grants from other governments and/or international organisations (such as the EU), which are recognised by the recipient country as revenue (in statistical terms, see GFS A5.30), than the response provided by the researcher seems correct. However, if "donor assistance" should cover all resources made available to the country, including resources distributed by the government acting as an agent of the donor, which may also take the form of pre-financing and repayments, than the answer should be "a". This is because the EBP2023 contains also detailed appendices concerning the EU resources (appendices 15 and 16; see: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>, pp. 647-673), while the Explication to EBP2023 contains the accompanying narrative (see: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>, pp. 240-249).

**Researcher Response**

Indeed, the crux of the decision depends on defining what detailed information means. Since some narrative discussion is presented (citation 2 of gov. rev.), it seems that assuming some flexibility in this respect, the government reviewer's view is correct and the answer "a" can be accepted.

**IBP Comment**

Indeed, the crux of the decision depends on defining what detailed information means. Since some narrative discussion is presented (citation 2 of gov. rev.), we agree with the Government Reviewer's view and updating the answer to "a".

**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.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

**Answer:**

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

**Source:**

EBP 2023 and supporting documentation

**Comment:**

EBP 2023 and supporting documentation do not present information on tax expenditures.

**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 for at least the budget year?**

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

**Answer:**

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

**Source:**

EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-ustawa%20i%20za%C5%82%C4%85czniki%20do%20ustawy.pdf>

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

EBP 2023 presents estimates of earmarked revenues for BY (Appendix 13, pp. 384-472). Explication to EBP 2023 presents narrative discussion (pp. 190-237).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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?**

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

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

**Source:**

Performance-based draft of the EBP 2023: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Information on how the proposed budget is linked to government's policy goals for BY is presented in performance-based version of EBP. The document presents the objectives of public policy and their financing in the structure of the main functions of the state.

**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)?**

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

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

narrative discussion.

**Source:**

Performance-based draft of the EBP 2023: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Performance-based draft of the EBP 2023 presents information and discussion on how the proposed budget is linked to government's policy goals covering period BY+2.

**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?**

*GUIDELINES:*

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

**Answer:**

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

**Source:**

Performance-based draft of the EBP 2023: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Performance-based version of EBP 2023 presents nonfinancial data on inputs only for some programmes or tasks, but generally it concentrates on outputs and/or outcomes.



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

**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?**

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

**Answer:**

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

**Source:**

Performance-based draft of the EBP 2023: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Performance-based version of EBP 2023 presents nonfinancial data on results for each program within all defined functions of the state.

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?**

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

**Answer:**

b. Yes, performance targets are assigned to most nonfinancial data on results.

**Source:**

Performance-based draft of the EBP 2023: <https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-planowanie%20w%20uk%C5%82adzie%20zadaniowym%20na%202023%20rok.pdf>

**Comment:**

Performance-based draft of the EBP 2023 assigns performance targets to most nonfinancial data on results - see tabular summary, pp. 152-161.

**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?**

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

**Answer:**

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**Source:**

Explication to EBP 2023:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/068B5DA398E42D70C12588CD00540D29/%24File/2653-uzasadnienie.pdf>

**Comment:**

Explication to EBP 2023 in the section on multi-annual programs presents estimates with narrative discussion of policies aimed at country's most impoverished populations. See respectively:

- Program of social and civic integration of the Roma in Poland for 2021-2030 (pp. 113-114);
- Long-term program for the elderly "Active+" for 2021-2025 (pp. 114-115);
- The long-term government program "Meal at school and at home" for 2019-2023 (pp. 126-127);
- Multiannual program "Senior+" for 2021-2025 (pp. 127-129).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To clarify: The EBP2023 does contain estimates of some policies / programs that are intended to benefit the country's most impoverished populations. However, please note that this is not a special presentation pulling together information about such policies. The primary objective of the presentation referred to by the researcher, which happens to comprise also some programs intended to benefit directly the country's most impoverished populations, is to present policies implemented in a specific legal form of multiannual programs. While some of these multiannual programs are targeted towards impoverished populations, these programs do not cover all policies targeted towards impoverished populations. In principle, the EBP2023 and its supporting documentation does not contain any alternative display of expenditures, as referred to in question 36.

**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)?**

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

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

**Source:**

Budgetary Note:

<https://www.gov.pl/web/finanse/nota-budzetowa3>

**Comment:**

MoF issues a special regulation so called Budgetary Note which defines the EBP preparation process and specifying activities of the other involved government entities .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The budget formulation timetable is defined, jointly, by the provisions of the Public Finance Act, the Act on the Social Dialogue Council and other instruments of social dialogue (with regard to draft budget consultations) and the MoF regulation on detailed mode, procedures and deadlines for preparing the materials for the draft budget act. However, the regulation does not define all details (for instance, in some cases a deadline is defined in days from the occurrence of a specific event, while the date of the event is not determined in the regulation and is determined by MoF during budget formulation).

**Researcher Response**

Answer "a" should be supported. It should be considered that the schedule contained in the government regulation is detailed enough to justify the selected answer.

**IBP Comment**

IBP thinks answer "a" is correct. We think the schedule contained in the government regulation is detailed enough to justify the selected answer.

**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.)

**GUIDELINES:**

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

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

**Source:**

PBS 2023:

<https://www.gov.pl/attachment/e6f0908c-3193-4075-9503-2da0e73a439b>

**Comment:**

PBS 2023 presents information with narrative discussion on 3 out of 4 core elements, excluding interest rates. Accordingly, you can find information on:

- nominal GDP level - table 1, p. 10;
- inflation rate - p. 9, table 1, p. 10;
- real GDP growth - p. 3, table 1, p. 10.

PBS 2023 contains information going beyond the core elements, e.g. the rate of employment and unemployment p. 9, table 1, p. 10; exchange rates p. 9, table 1, p. 10.

**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.)

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

**Answer:**

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

**Source:**

PBS 2023:

<https://www.gov.pl/attachment/e6f0908c-3193-4075-9503-2da0e73a439b>

**Comment:**

PBS 2023 presents limited and quite general information concerning expenditure policies and priorities for the upcoming budget (see pp. 13-14). An estimate of total expenditures is not included.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Discussion on expenditure priorities is in fact limited to the effects of stabilizing expenditure rule, which sets a maximum level of expenditures.

**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.)**

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies

and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

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

**Source:**

PBS 2023:

<https://www.gov.pl/attachment/e6f0908c-3193-4075-9503-2da0e73a439b>

**Comment:**

PBS 2023 presents general and limited information concerning revenue policies and priorities for the upcoming budget (see pp. 12-13). An estimate of total revenue is not included.

**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?**

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

**Answer:**

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

**Source:**

PBS 2023

**Comment:**

PBS 2023 does not present any information concerning government borrowing and debt.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The PBS focuses rather on macroeconomic situations and assumptions with only limited focus on revenues and expenditures and no numerical values regarding the budget.

**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)?**

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

PBS 2023

**Comment:**

PBS 2023 does not present any information concerning 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)?**

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

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

**Source:**

EB 2023:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

**Comment:**

EB 2023 presents expenditure estimates by all three expenditure classifications. See respectively expenditure estimates by administrative and economic classification (pp. 38-140) and by functional classification (table, p. 38).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** administrative classification starts on page 39

**Government Reviewer**

**Opinion:** Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

EB 2023:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

**Comment:**

Compare response to Q59.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*



To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

EB 2023:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

**Comment:**

EB 2023 presents expenditure estimates for individual programs - see table on pp. 39-140 (column 3).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Please see comment to question 6. For reasons explained there maybe option "b" could apply.

**Researcher Response**

Answer "a" should be maintained, provided that in addition to the indicated category of programs within the meaning of the "chapters", the category of European funds will be taken into account.

**IBP Comment**

IBP thinks option "a" is the right answer., In addition to the indicated category of programs within the meaning of the "chapters", the category of European funds will also needs be taken into account.

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

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

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

**Source:**

EB 2023:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

**Comment:**

EB 2023 presents revenue estimates by category - see table on p. 11.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
Opinion: Agree

**62. Does the Enacted Budget present individual sources of revenue?**

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

**Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Source:**

EB 2023:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

**Comment:**

EB 2023 presents individual sources of revenue accounting for all revenue - see table on p. 11.

**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?**

**GUIDELINES:**

*Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to*

avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

**Answer:**

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

**Source:**

EB 2023:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220000270/T/D20220270L.pdf>

**Comment:**

EB 2023 present information on 2 out 3 estimates related to government borrowing and debt. Information on the total debt outstanding at the end of the BY is not included. Estimates of the amount of net new borrowing required during the BY - see table on p. 159; the interest payments on the outstanding debt for the BY - see p. 71.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Debt service costs are presented on page 73, not 71

**Government Reviewer**

**Opinion:** Agree

**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.)

*GUIDELINES:*

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

**Answer:**

d. The Citizens Budget is not published.

**Source:**

Servis RP (gov.pl)

**Comment:**

CB is not published in Poland.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**65. How is the Citizens Budget disseminated to the public?**

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

d. A Citizens Budget is not published.

**Source:**

Servis RP (gov.pl)

**Comment:**

CB is not published in Poland.

**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?**

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

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

**Source:**

Servis RP (gov.pl)

**Comment:**

CB is not published in Poland.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

**Answer:**

d. No citizens version of budget documents is published.

**Source:**

Servis RP (gov.pl)

**Comment:**

CB is not published in Poland.

**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)?**

*GUIDELINES:*

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

**Answer:**

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

**Source:**

IYRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

**Comment:**

IYRs 2022 present actual expenditures by all three expenditure classifications. See respectively:

- expenditures by administrative classification - table 8 (pp. 33-46),
- expenditures by economic classification - table 6 (p. 25),
- expenditures by functional classification table 7 (p. 27-32).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

IYRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

**Comment:**

See response to Q68.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

**Answer:**

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

**Source:**

IYRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

**Comment:**

IYRs present actual expenditures for individual programs only for programs co-financed by EU, which account for less than two-thirds of expenditures - see table 19 on pp. 74-84.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** e. Not applicable/other (please comment).

**Comments:** Please see comment to question 20.

**Researcher Response**

Based on the researcher's comment regarding q. 20 answer "c" is correct.

**IBP Comment**

IBP thinks answer C is correct. The reason is same as our response for Question 20.

**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?**

**GUIDELINES:**

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

**Answer:**

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

**Source:**

IYRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

**Comment:**

IYRs compare actual year-to-date expenditures both with original estimate for that period and the same period in the previous year - see table 6 on p. 24.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct source for comparison of actual year-to-date expenditures with the same period in the previous year is Table 2 on page 11.

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

**Answer:**

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

**Source:**

IYRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

**Comment:**

IYRs present actual revenue by category - see table 3 on (p. 16) and table 16 (p. 67).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

**Answer:**



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

**Source:**

IYRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

**Comment:**

IYRs present individual sources of revenue for actual revenues collected - see table 3 on (p. 16) and table 16 (p. 67).

**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?**

*GUIDELINES:*

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

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

**Source:**

YRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

**Comment:**

IYRs compare actual year-to-date revenues with the original estimate for all the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** A comparison of actual year-to-date revenues with the same period in the previous year is presented in Table 2 on page 11.

**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?**

*GUIDELINES:*

*Question 74 asks about three key estimates related to borrowing and debt:*

*· the amount of net new borrowing so far during the year;*

- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

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

**Source:**

IYRs 2022 (I-XI):

<https://www.gov.pl/attachment/7d51ffe2-eb4d-4e23-973d-62f0934290c1>

State Treasury debt (Bulletin, 10/2022):

<https://www.gov.pl/attachment/dcd72a47-b0b3-48e1-8aee-0c17654b133d>

<https://www.gov.pl/web/finanse/zadluzenie-skarbu-panstwa>

**Comment:**

IYRs present information only on interest payments to-date on the outstanding debt - see table 6 on p. 25 (citation 1). State Treasury Debt bulletins (being equivalent of IYRs on public debt) present central government's total debt burden at a point in the year tables 2 & 3 on pp. 1-2 (citation 2) and information on the amount of net new borrowing during the year (citation 2, table no 1, p. 1).

**Peer Reviewer**

**Opinion:** Agree

**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.)**

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point*

*the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

**Answer:**

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

**Source:**

State Treasury debt (Bulletin, 11/2022):  
<https://www.gov.pl/attachment/9ffe5ce5-198e-4c31-afd7-ae524e0ab770>  
<https://www.gov.pl/web/finanse/zadluzenie-skarbu-panstwa>

**Comment:**

State Treasury debt bulletins presents information related to the composition of the total actual debt outstanding that goes beyond the core elements. As for core elements see respectively:

- maturity profile of the debt - pp. 13-15;
- whether the debt is domestic or external - table 2 & 3 on pp. 1-2.

There is lack of information on interest rates on the debt.

**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?**

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

**Answer:**

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

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards. According to TOR, answer D should be selected in such case.

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

**Answer:**

d. No, expenditure estimates have not been updated.

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards. According to TOR, answer D should be selected in such case.

**Government Reviewer**

**Opinion:** Agree

**78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

*GUIDELINES:*

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date*

expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards. According to TOR, answer D should be selected in such case.

**Government Reviewer**

**Opinion:** Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

None of the above

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards.

**Government Reviewer**

**Opinion:** Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

**GUIDELINES:**

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

**Answer:**

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

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards. According to TOR, answer D should be selected in such case.

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards. According to TOR, answer D should be selected in such case.

**Government Reviewer**

**Opinion:** Agree

**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards.

**Government Reviewer**

**Opinion:** Agree

**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?**

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

**Answer:**

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

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards. According to TOR, answer D should be selected in such case.

**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?**

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

**Answer:**

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

**Source:**

Servis RP (gov.pl)

**Comment:**

MYR is not considered publicly available according to OBS standards.

**Peer Reviewer**



**Opinion:** Agree

**Comments:** MYR is available from the Ministry of Finance by request only. It is not published on any website and therefore not considered as publicly available according to the OBS standards. According to TOR, answer D should be selected in such case.

**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?**

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

**Answer:**

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

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

YER 2021 presents the differences both between enacted levels of expenditures and the actual outcome and in-year changes approved by the legislature, for all expenditures and with a narrative discussion. See respectively - expenditures (pp. 42-206), narrative discussion (pp. 1223-1381).

**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)?**

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

YER presents expenditure estimates by all three expenditure classifications. See respectively:

- expenditure estimates by functional and economic classification (pp. 42-45),
- expenditure estimates by administrative classification (pp. 46-206).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

Compare response to Q85.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional*

classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

**Answer:**

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

YER presents expenditure estimates for individual programs - see pp. 46-206 (chapters/column 3).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The researcher's response is correct, but the rationale behind it is not. Please see comment to question 6.

**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?**

**GUIDELINES:**

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

**Answer:**

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

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

YER presents the differences between the approved and actual figures for all revenues, along with a narrative overview. See respectively, for figures pp. 16-40 and for narrative discussion pp. 1189-1222.

**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)?**

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

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

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

YER presents revenue estimates by category – see table on p. 16.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

YER presents revenue estimates by category – see table on p. 16.

**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?

**GUIDELINES:**

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

EYR presents differences between the original estimates of government borrowing and debt, and the actual outcome, but excludes two core elements, namely interest rates on the debt and maturity profile of the debt. For presented estimates see respectively:

- amount of net new borrowing required during the BY- pp. 231-232 (narrative discussion pp. 1503-1513);
- central government's total debt burden at the end of the BY - figures and narrative discussion pp. 1515;
- interest payments on the outstanding debt for the BY - pp. 155 (narrative discussion 1177-1178).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** narrative discussion on interest payments on the outstanding debt for the BY - p. 1176 domestic vs external debt - p. 1518

**Government Reviewer**

**Opinion:** Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year  
Whether the debt is domestic or external

**Source:**

EYR 2021:  
<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

Compare response to Q90.

**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?****GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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

**Source:**

EYR 2021:  
<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

EYR presents the differences between the original macroeconomic forecast and the actual outcome for BY, both in relation to core elements and beyond. For core elements see respectively: estimates of the nominal GDP level (p. 1134), inflation rate (pp. 1136-37), real GDP growth (p. 1134), and interest rates (pp. 1136-37).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:**

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth  
Interest rates  
Information beyond the core elements

**Source:**

EYR 2021:  
<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

Compare response to Q91.

**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?**

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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

**Source:**

EYR 2021:  
<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

EYR presents the differences between the original estimates of nonfinancial data on inputs and the actual outcome - see figures followed by narrative discussion (pp. 1720-1945).

**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?**

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

EYR presents the differences between the original estimates of nonfinancial data on results and the actual outcome - see figures followed by narrative discussion (pp. 1720-1945).

**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?**

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but*



does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

EYR presents the differences between the enacted level of resources for policies targeting the most deprived populations and the actual outcome. It concerns discussions of relevant multiannual programs covering the social goals of the state - see figures (pp. 355-400) and narrative discussion (pp. 1308-1379).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** See comment to question 52. It should be "c", unless this questions refers only to these policies, which had been explicitly presented in the relevant EBP and EB. In the latter case it would be "a", because EYR2021 contains estimates of the differences between the enacted levels of resources and actual outcomes for all those policies intended to benefit directly the country's most impoverished populations, which were explicitly presented in relevant EBP and EB (but these were not all such policies).

**Researcher Response**

Answer "a" should be supported. The level of detail in the data and description of the Year-End Report documentation is completely sufficient, as the reviewer himself confirms in his comment.

**IBP Comment**

IBP thinks answer choice a is the correct one. The level of detail in the data and description of the Year-End Report documentation is sufficient to choose option a.

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

**GUIDELINES:**

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

**Source:**

EYR 2021:

<https://orka.sejm.gov.pl/Druki9ka.nsf/0/CAA528117EC63EB3C1258853003DC3C4/%24File/2306.pdf>

**Comment:**

EYR presents the differences between the original estimates of extra-budgetary funds and the actual outcome – see the figures (pp. 500-574) and narrative discussion (pp. 1393-1446).

**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?**

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

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

**Source:**

EYR 2021

**Comment:**

The YER documentation does not contain financial statement, nor is it 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?**

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400

[\(https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/\)](https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/) for more details.

- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 [\(https://www.issai.org/pronouncements/issai-300-performance-audit-principles/\)](https://www.issai.org/pronouncements/issai-300-performance-audit-principles/) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

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

**Source:**

Law on Supreme Chamber of Control:

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

AR 2021:

<https://www.nik.gov.pl/plik/id,26023.pdf>

**Comment:**

AR includes all three types of audits which, under statutory authority, SAI is required to conduct. When performing a budget audit it takes into considerations aspects of legality, efficiency, purposefulness, and reliability. AR presents conditions, course, results, and effects of implementation of the state budget and monetary policy assumptions in accordance with the audit criteria defined in law.

**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?**

**GUIDELINES:**

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

**Answer:**

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

**Source:**

AR 2021:

<https://www.nik.gov.pl/plik/id,26023.pdf>

**Comment:**

SAI audits all budget expenditures - see legal basis (p. 7) and figures (Table 1, p. 50 and Table 11, p. 124).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** page 50 of citation = page 56 of the pdf file

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

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

**Source:**

AR 2021:

<https://www.nik.gov.pl/plik/id,26023.pdf>

**Comment:**

SAI audited all extra-budgetary funds - see table 46 on p. 245 followed by narrative discussion on pp. 245-270.

**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?**

*GUIDELINES:*

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

**Answer:**

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

**Source:**

AR 2021:

<https://www.nik.gov.pl/plik/id,26023.pdf>

**Comment:**

AR includes the executive summary on pp. 9-35.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The chapter describes "main findings and conclusions" which is close enough to an executive summary

**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?**

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

Constitution Republic of Poland:

<https://www.sejm.gov.pl/prawo/konst/polski/kon1.htm>

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19970780483/U/D19970483Lj.pdf>

**Comment:**

According to the law (constitution, Art. 226. (2)), AR performs only an informative role, while the implementation of its recommendation's rests with the executive and the legislature. However, it is not binding in absolute terms, and what is more, the executive is not required to report on its observance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is true insofar as the AR itself is considered. However, please note that the comprehensive AR is prepared on the basis of multiple and more detailed reports dedicated to different parts of the budget or EBFs, and these detailed reports are usually also submitted to the Parliament and published. Each such report contains i.a. a summary information about the response to SAI's recommendations provided by the executive. This is because, in accordance with art. 62 of the Law on SAI, the head of every audited entity is obliged to inform the SAI about the intended use of SAI's findings and recommendations, as well as about the actions taken to address these recommendations or reasons explaining why no actions will be taken. Such information is subsequently summarised in every final report published by SAI. Legal basis: art. 62 of the Law on the SAI, <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19950130059/U/D19950059Lj.pdf>. Examples of such detailed reports (concerning the execution of the 2021 budget): <https://www.nik.gov.pl/analiza-budzetu-panstwa/archiwum/kontrola-czastkowe-2021.html> (see sections titles "Informacja dodatkowa").

**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?**

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

**Answer:**

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

**Source:**

Constitution Republic of Poland:

<https://www.sejm.gov.pl/prawo/konst/polski/kon1.htm>

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19970780483/U/D19970483Lj.pdf>

**Comment:**

ARs perform only an informative role and is not subject to further reports or analyses.

**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?**

**GUIDELINES:**

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in*

Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or

- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

**Answer:**

d. No, there is no IFI.

**Source:**

<https://www.money.pl/gospodarka/w-polsce-powstanie-zupelnie-nowa-instytucja-potrzebny-jest-niezalezny-recenzent-6866121287867008a.html>

**Comment:**

Despite an ongoing debate on an independent fiscal institution in Poland for several years, it has not been established yet. However, recent press announcements indicate that such an entity will probably have to be set up soon at the request of the EU to monitor and review the government's financial policy (see citation).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Some tasks of the IFI are performed by the SAI, but not on the budget formulation and/or approval stages.

**Government Reviewer**

**Opinion:** Agree

**Comments:** In Poland there is no institution that would fulfil all requirements set forth in the OECD Principles for Independent Fiscal Institutions. However, budget advisory functions, usually covered by a PBO mandate, are performed by the Bureau of Research, a subsidiary body of the Chancellery of the Sejm (lower chamber of the parliament), while some budget policy assessment functions, usually covered by a fiscal council's mandate, are performed by such institutions as the Social Dialogue Council and Monetary Policy Council.

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

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

**Answer:**

d. 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.

**Source:**

n/a

**Comment:**

There is no IFI in Poland.

**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?**

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

n/a

**Comment:**

There is no IFI in Poland.

**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?**

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

d. Never, or there is no IFI.

**Source:**

n/a

**Comment:**

There is no IFI in Poland.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate*

whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

**Answer:**

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

**Source:**

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

**Comment:**

Pursuant to the Polish Constitution (Article 221), the legislative initiative concerning budget is the sole competence of the government and therefore the EBP is not subject to any full legislature and/or any legislative committee debate prior to the tabling of the budget to parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The researcher's response is correct, but the rationale behind it is not. Art. 221 of the Constitution stipulates only that the legislative initiative concerning the budget is vested with the CoM. It does not prevent the parliament or its committees from debating the budgetary issues prior to EBP submission.

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

*GUIDELINES:*

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

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

**Source:**

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

Information on EBP 2023 acceptance (September 28, 2022):  
MoF/ Servis RP (gov.pl):  
<https://www.gov.pl/web/finanse/rada-ministrow-przyjela-projekt-budzetu-na-2023-rok2>

The course of the legislative process:  
<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

**Comment:**

According to the Constitution RP (article 222) the government shall submit EBP to the parliament no later than 3 months before the commencement of the FY (source #1). The EBP for FY 2023 was adopted by the Council of Ministers on September 28, 2022 (source #2) and then submitted to the legislature on September 30, 2022 (source #3).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

**Answer:**

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

**Source:**

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

Course of legislative process:  
<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

**Comment:**

The budget adoption procedure is a multi-stage process. First, the lower house of the parliament adopts it, then the upper house has 20 days to introduce amendments, and finally the budget bill is presented to the president for signature. The Constitution stipulates that the budget is to be submitted for the President's signature within 4 months of the EBP being sent to the Parliament, under pain of dissolution of the Parliament (Constitution, Article 225, source #1).

The EBP 2023 was voted on by the lower house of parliament on December 15, 2022, followed by the Senate amendments on January 26, and submitted for signature by the president on January 30, 2023 (source #2).

Taking the voting in the lower house of parliament (so called 3rd reading) as the main point of reference in the budget adoption procedure, then answer "b" should be chosen.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

**Answer:**

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

**Source:**

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

**Comment:**

The legislature has authority in law to amend the EBP but within some limits. Pursuant to the provisions of the Constitution of the Republic of Poland (Article 220), the increase in spending or the reduction in revenues from those planned in the EBP may not lead to the adoption by the legislature of a budget deficit exceeding the level provided in the EBP. Moreover, the budget shall not provide for covering a budget deficit by way of contracting credit obligations to the State's Central Bank.

**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?**

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

The course of the legislative process:  
<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

Additional report of the Public Finance Committee on the EBP for 2023.  
<https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=2831-A>

**Comment:**

The legislature did use its authority in law to amend the EBP (source #1) and some of its amendments in line with Public Finance Committee recommendations were adopted (source #2).

**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?****GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

**Answer:**

a. 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.

**Source:**

The course of the legislative process:  
<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

Report of the Public Finance Committee on BY for 2023 (after 1st reading)  
<https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=2831>

Report of the Public Finance Committee on BY for 2023 (after 2nd reading)  
<https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=2831-A>

**Comment:**

The Public Finance Committee had over a month of time to examine EBP and it published two reports with findings and recommendations prior to the budget being adopted. To be precise, the EBP 2023 was sent to Parliament on September 30, 2022 (source #1), and the parliamentary committee

published its first report after the "first reading" of the Budget Bill on November 30, 2022 (source #2), and the next report after the "second reading" of the Budget Bill on December 14, 2022 (source #3).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Parliament decided to send the EBP to the Public Finance Committee on October 7, the first report by the Committee was presented on November 30.

**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?**

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

**Answer:**

a. 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.

**Source:**

Complete records of parliamentary committee and subcommittee meetings:  
<https://www.sejm.gov.pl/sejm9.nsf/biuletyn.xsp?page=13>

EBP 2023 considered at the meetings of the Public Finance Committee:  
<https://www.sejm.gov.pl/SQL2.nsf/poskomprocall?OpenAgent&9&2653>

The course of the legislative process:  
<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

Meeting of the Culture Committee and Media  
<https://orka.sejm.gov.pl/zapisy9.nsf/0/7EEB08A9262018C4C12588EE0036E3A7/%24File/0312109.pdf>

**Comment:**

The EBP was submitted to the parliament on September 30, 2022, and the first reading took place on October 7, 2022. Then it was the subject of the

work of parliamentary committees, which ended on December 14 with the formal adoption of the report of the Public Finance Committee. Sessions of individual parliamentary committees were held from 19 to 26 October 2022. Documentation of the work of parliamentary committees concerning the budget is presented in citation 1, while the subsequent discussion of parliamentary committees' opinions at meetings of the Public Finance Committee is presented in citation 2.

For example, the Culture Committee and the Media, at the meeting on 25, consideration and opinion for the Public Finance Committee of the government considered issues regarding 1) part 24 of the budget - Culture and protection of national heritage: a) income and expenses from Annexes 1 and 2, b) remuneration in state budgetary units...

#### Peer Reviewer

**Opinion:** Agree

**Comments:** Link to citation 1 expired, but one may trace the work of parliamentary committees by searching "projekcje ustawy budżetowej na rok 2023" on <https://www.sejm.gov.pl/sejm9.nsf/biuletyny.xsp> Reports and proposals by legislative committees responsible for particular sectors are sent to the Public Finance Committee. Example:

<https://orka.sejm.gov.pl/zapisy9.nsf/0/09394D3B012FE002C12588FC0043A82D/%24File/0319409.pdf> (Public Finance Committee proceeds with works of Committees responsible for administration, defense, and Secret Services)

#### 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?

##### GUIDELINES:

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

##### Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

##### Source:

A standing subcommittee to control the implementation of the budget:

<https://www.sejm.gov.pl/sejm9.nsf/agent.xsp?symbol=PRACEPODKOMST&NrKadencji=9&KodPodKom=FPB01S>

Subcommittee meetings held:

<https://www.sejm.gov.pl/sejm9.nsf/PosKomZrealizowane.xsp?komisja=FPB01S>

Report of subcommittee meeting on 26 April:

<https://www.sejm.gov.pl/sejm9.nsf/PosKomZrealizowane.xsp?komisja=FPB01S#9>

<https://orka.sejm.gov.pl/zapisy9.nsf/0/3E1D366EF3922A9DC1258839004669A7/%24File/0039009.pdf>

**Comment:**

There is a permanent sub-committee for the control of budget implementation in the parliament, but its meetings are held quite rarely (source #1). In 2022, only two meetings were held - on April 26 and June 9, of which only the former concerned the implementation of the budget (source #2). The subcommittee publishes reports of its meetings (source #3).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

**Comments:** The Committee met twice during the year, however, only one meeting concerned the budget implementation and the committee did not publish a report with findings and recommendations. Minutes from the meetings are available with information on budget implementation presented by a representative of the Ministry of Finance and some discussion following (citation 3). The minutes do not present a form of a report nor contain any conclusions or recommendations.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

We agree with the Peer Reviewer and we have updated our response to C.

**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?**

*GUIDELINES:*

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

a. 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.

**Source:**

Law on Public Finances:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf>

**Comment:**

Pursuant to the Public Finance Act (art. 171 par. 1 and 9; art. 172), the executive may shift funds between administrative units only when it concerns



administrative units administered by the same minister or in the event of the abolition or transformation of a ministry. In other cases, the consent of Parliament is legally required.

**Peer Reviewer**

Opinion: Agree

**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?**

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

a 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.

**Source:**

Law on Public Finances:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf>

**Comment:**

The Public Finance Act in article 162 point 3 provides that the budgetary expenditure is made only within the limits of the amounts specified in the state budget. Thus, it is not possible to spend excess revenue without the prior consent of the legislature which is related to necessity of budget amendment.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** The response is correct, but the rationale behind it is not. In accordance with Public Finance Act, art. 52.1, budgetary revenues and financing operations' inflows constitute forecasts, while budgetary expenditures and financing operations' outflows constitute limits and cannot be exceeded. Therefore, revenues in excess of the original forecasts enacted in the budget may be spent for financing expenditures insofar as the expenditures do not breach limits enacted in the budget. In this case revenues in excess of forecasts enacted in the budget simply decrease borrowing needs. However, should the executive intend to use the excessive revenue for financing additional expenditure (i.e. expenditure not envisaged in the enacted budget), than the legislature's approval, granted in form of an amendment to the budget act, is required prior to such spending. The situation is somewhat different in case of EBFs. In line with Public Finance Act, art. 29.9. and 29.12, the authority managing an EBF may increase costs proportionally to increased revenues, following consent from MoF and opinion issued by the committee of the Sejm (lower chamber of the parliament) proper for the budget.

**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?**

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

a. 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.

**Source:**

Constitution of Republic of Poland:

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

Law on Public Finances:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf>

**Comment:**

The executive is required by law to obtain approval from the legislature prior to reducing spending below the levels set by the Enacted Budget for that year.

1. Pursuant to Article 179 sec. 4. 4. The Council of Ministers, after obtaining a positive opinion of the parliamentary committee may (in the event of a threat to the implementation of the budget act) decide to block the implementation of planned budget expenditures for a specified period of time.
2. Pursuant to Art. 221 of the constitution, the government has the exclusive initiative in the event of necessity a budget amendment, which involves the adoption of a new budget by the parliament.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct reference in point 1 is Article 179 sec. 4 of the Law on Public Finances

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is true, however please note that the executive is required to obtain approval from legislature for reducing spending only in extreme cases, such as revenue shortfalls of significant magnitude, which cannot be dealt with by means of virement or other instruments of budget management, and which therefore require expenditure block across the whole budget or budget amendment. In other words not every reduction requires legislature's approval.

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

**GUIDELINES:**

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

**Answer:**

a. 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.

**Source:**

The course of the legislative process for the discussion and approval of the Audit Report 2021:

<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2347>

Works of parliamentary committees on the Audit Report 2021:

<https://www.sejm.gov.pl/Sejm9.nsf/biuletyny.xsp?page=21>

Report on final meeting of the Public Finance Committee regarding Audit Report 2021:

<https://orka.sejm.gov.pl/zapisy9.nsf/0/5EE29746A18DE685C125887E00380242/%24File/0283509.pdf>

**Comment:**

The Audit Report 2021 was submitted to the parliament on June 15, 2022 (source #1), then it was the subject of work of several parliamentary committees (source #2), and finally became the subject of the final adoption at the forum of the public finance committee on July 21, 2022 (source #3).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Link to the works of parliamentary committees on the Audit Report 2021 has expired, but one may find the relevant works by searching for "druk nr 2306" in the works of "Komisja Finansów Publicznych" on <https://www.sejm.gov.pl/Sejm9.nsf/biuletyny.xsp>

**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?**

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or

judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

**Answer:**

a. 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.

**Source:**

Law on Supreme Chamber of Control:  
<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

**Comment:**

Pursuant to the Act on the Supreme Audit Office (Article 14), the President of the Supreme Audit Office is appointed by the Sejm by an absolute majority of votes with the consent of the Senate. The sole initiative in submitting candidacies for the President of SAI belongs to the Speaker of the lower house or a group of at least 35 deputies.

**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?**

*GUIDELINES:*

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

Law on Supreme Chamber of Control:  
<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19950130059/U/D19950059Lj.pdf>

**Comment:**

The SAI President dismissal procedure is analogous to the appointment procedure and therefore requires the prior consent of both chambers of the Parliament (Article 17 par 2, the Act on SAI).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The legislature may dismiss the Head of SAI only in some specific cases, such as resignation, criminal offense, illness resulting in an inability to perform the duties etc.

**Government Reviewer**  
**Opinion:** Agree

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

**GUIDELINES:**

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

a. 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.

**Source:**

Law on Supreme Chamber of Control:  
<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

**Comment:**

The SAI determines its own budget. Pursuant to the Act on SAI (Article 21), the draft budget of the Supreme Audit Office is to be included in the EBP in the wording adopted by the Council of the Supreme Audit Office.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The correct reference is Article 26 of the Act on SAI.

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

Law on Supreme Chamber of Control:

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

**Comment:**

According to Art. 6 of the Act on SAI, the Supreme Audit Office undertakes audits both at the request of the most important state authorities (parliament or its bodies, the President of the Republic of Poland, the Prime Minister), as well as on its own initiative.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** As a general rule, SAI in Poland may audit any cases or undertakings that involve public assets or public resources, including the activities of entrepreneurs.

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

**Answer:**

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

**Source:**

Law on Supreme Chamber of Control:

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

INTOSAI audit report:

<http://www.intosaicbc.org/download/poland-2012-eng>

**Comment:**

SAI's activities are audited on a non-regular basis by INTOSAI. The last audit report comes from 2016.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The last audit of Polish SAI by INTOSAI was performed in 2012 (not 2016). There is no publicly available information regarding more recent independent audits. According to the Law on Supreme Chamber of Control, article 7a-7d, the SAI is audited by an external auditor no less often than every 3 years. The auditor is appointed by the head of parliament through a public procurement procedure. However, this audit concerns the finances of the SAI only (implementation of the SAI budget and management of SAI finances) and does not cover other aspects of the audit processes (as purposefulness, adequacy or diligence), therefore answer D is correct. The results of these audits are not publicly available.

**Government Reviewer**

**Opinion:** Agree

**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?**

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

SAI website:

<https://www.nik.gov.pl/o-nik/wspolpraca-z-sejmem/>

**Comment:**

SAI senior staff members permanently take part and testify in hearings of a committees of the legislature. At plenary sessions of the Sejm, the President of SAI presents the most important documents related to the SAI's activity as well as its position on important matters related to the carried out audits. SAI representatives take part in hundreds of sessions of parliamentary committees and subcommittees each year. They present the results and provide explanations regarding the inspections carried out, as well as submit opinions to parliamentary legislative initiatives. The SAI cooperates on a permanent basis with the State Audit Committee.

**Peer Reviewer**

**Opinion:** Agree

**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)?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. 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).

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

Social Dialogue Meetings for FY2023:

<https://solidarnosc.gda.pl/social-dialogue-key-to-development/social-dialogue-key-to-development-questions-answers/what-was-the-subject-of-the-social-dialogue-council-meeting-in-july-2023/>

**Comment:**

The Act on the Social Dialogue Council provides for formal participation mechanisms during the budget formulation phase, but it limits its participants, i.e. it only involves parties of employers and employees.

According to Art. 17 of the Act, the government, by June 15 each year, refers the PBS to the [Social Dialogue] Council for both the employees' and employers' sides to take a position. These parties have 30 days to reach a common position on the PBS and, failing agreement, each of them may take an individual position on the PBS.

Pursuant to Art. 18, the government party, no later than 30 days before presenting the EBP to the Sejm, submits EBP and its justification to the [Social Dialogue] Council for the employees' and employers' parties to take a position. These parties have 10 days to reach a common position on the EBP, and in the absence of agreement, each of them may take an individual position on the EBP.



**Peer Reviewer**

**Opinion:** Agree

**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?**

*GUIDELINES:*

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

The aforementioned mechanisms concern only the implementation of the principle of social participation and solidarity in the field of employment relations. The issue of vulnerable and under-represented parts of the population is not present there.

**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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to*

promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

Pursuant to the Act on the Social Dialogue Council (art. 1 par. 2-4) participatory mechanisms applied during the formulation stage of EBP include matters focused mainly on issues related to the wage level, welfare and the shaping of selected macroeconomic values. In sum, this applies to the following key topics: macroeconomic issues, social spending policies and public services.

**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?**

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges,

procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Law on Public Finances:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20091571240/U/D20091240Lj.pdf>

Law on Supreme Chamber of Control:

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

Law on the Council for Social Dialogue and other institutions of social dialogue:

<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

One cannot identify any participatory mechanisms through which members of the public and government officials could exchange views on budget implementation in Poland.

**Peer Reviewer**

Opinion: Agree

**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 underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

n/a

**Comment:**

The participatory mechanisms in question does not exist in Poland.

**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**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

See response 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**

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

There are no such mechanisms of public participation in Poland.

**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?**

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

There aren't any mechanisms through which the Executive could provide the public with feedback on how its inputs have been used in the formulation of the budget.

**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?**

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

See response 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?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Source:**

Law on the Council for Social Dialogue and other institutions of social dialogue:  
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20150001240/U/D20151240Lj.pdf>

**Comment:**

The law on the Council for Social Dialogue defines the timetable for the mechanisms of participation in the process of formulating, and it concerns both the Pre-Budget Statement and the Executive's Budget Proposal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

As I indicated in earlier responses to the questionnaire, only the above-mentioned Act on the Social Dialogue Council contains guidelines and timetables regarding the issue of budget consultations. The Executive does not publish any additional documents on this matter. However, reporting on the Council's work is limited only to publishing announcements from meetings, including those related to budget matters. To sum up, formally the conditions for the answer "a" seem to be met (I would probably leave it unchanged), but it is OBS team decision (based on comparisons) that should determine whether to accept "b" here. RDS messages: <https://www.cpsdialog.gov.pl/index.php/107-z-zycia-dialogu/posieczenia-plenarne-i-prezydiar-ds/737-2022-07-14> <https://www.cpsdialog.gov.pl/index.php/107-z-zycia-dialogu/posieczenia-plenarne-i-prezydiar-ds/733-29-06-2022>

**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?**

**GUIDELINES**

*While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*



The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

There no participation mechanisms to be used solely by individual ministers 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)?

**GUIDELINES:**

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation

mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

The course of the legislative process:  
<https://www.sejm.gov.pl/sejm9.nsf/PrzebiegProc.xsp?nr=2653>

Consideration of EBP 2023 at committees and subcommittees meetings:  
<https://www.sejm.gov.pl/SQL2.nsf/poskomprocall?OpenAgent&9&2653>

**Comment:**

Legislature and the relevant legislative committees do not hold public hearings nor use other participation mechanisms through which the public could provide an input during the formulation process of the annual budget. The legislative committees are composed only of parliamentarians, representatives of ministries and public financial institutions.

**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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Consideration of EBP 2023 at committees and subcommittees meetings:  
<https://www.sejm.gov.pl/SQL2.nsf/poskomprocall?OpenAgent&9&2653>

**Comment:**

The public does not participate in the legislative deliberations on the annual budget.

**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?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

There is no space for citizens' inputs during legislative deliberations on the annual budget.

**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?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

**Answer:**

c. 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).

**Source:**

The course of the legislative process AR 2021:  
<https://www.sejm.gov.pl/Sejm9.nsf/PrzebiegProc.xsp?nr=2347>

Meetings of committees and subcommittees on AR 2021:  
<https://www.sejm.gov.pl/SQL2.nsf/poskomprocall?OpenAgent&9&2347>

The speech by the President of SAI at the plenary session of parliament on AR 2021:  
<https://www.nik.gov.pl/aktualnosci/analizy-wykonania-budzetu-panstwa-1995-2020.html>

**Comment:**

The legislature does hold public hearings on the Audit Report but no testimony from the public is provided during the hearings. There are no other participation mechanisms through which the public can provide input.

**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)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and*

programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

**Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Source:**

SAI website:

<https://www.nik.gov.pl/>

Law on Supreme Chamber of Control:

<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

**Comment:**

SAI does maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program. Specifically citizens can directly request an inspection or submit a complaints or motions, which may result in audit activities. SAI may also initiate ad hoc inspections in response to citizens' motions.

**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?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

**Answer:**

c. 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.

**Source:**

Report on the activities of the Supreme Audit Office in 2021:  
<https://www.nik.gov.pl/o-nik/sprawozdania-z-dzialalnosci-nik/>  
<https://www.nik.gov.pl/plik/id,26137.pdf>

**Comment:**

SAI provides some feedback on how citizens' inputs have been used in its activities in the Report on the Activities of the Supreme Audit Office (see citation, pp. 169-171).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Since there has been a regression in SAI reporting in the discussed area compared to the previous period, the changing to "c" seems justified.

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

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Law on Supreme Chamber of Control:  
<http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200001200/U/D20201200Lj.pdf>

**Comment:**

The law on SAI provides for relatively limited mechanism by which the public can participate in control investigations. According to Art. 42. the controllers may summon an employee of the inspected entity or another person to appear at a designated place and time in order to testify as a witness.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree