

Table 0.1. Poland: Summary Assessment

Phase/Institution		Strength	Effectiveness	Rec. #	Reform Priority	
A. Planning	1	Fiscal principles or rules	High: Debt and expenditure ceilings with broad coverage and automatic correction mechanism.	Medium: Limited project data in medium-term fiscal framework. Large share of capital spending carried out by EBEs.		
	2	National and sectoral plans	High: National strategies and sectorial plans include indicative costing, output targets and outcome indicators, with varying quality.	Medium: Sectorial plans for key sectors up to 25% higher than budget. No formal mechanism to monitor output or outcomes.		
	3	Coordination between entities	Medium: No formal discussion with CG of capital spending plans by SNGs. Capital transfers not fully ruled-based which create uncertainty.	Medium: Above 25% of SNGs in investments with EU financing, subjected to coordination with CG.	1	
	4	Project appraisal	Medium: Projects not funded by donors are not subject to a standard appraisal methodology. No central support for project appraisal.	Medium: Large share of EU funded projects that are subject to rigorous appraisal process and methodology.	2	Medium
	5	Alternative infrastructure financing	Medium: Infrastructure markets opened to competition, independent regulators. PPP strategy and guidelines published.	Medium: PCs dominant role in key infrastructure markets reduce competition. No central monitoring of PCs' investments or financial performance.	3	Medium
B. Allocation	6	Multi-year budgeting	Medium: 3-year capital spending projections, with indicative multi-annual ceilings. Total construction cost not published.	Medium: Large deviations between budget appropriations and execution in key infrastructure sectors (e.g., railway 35%)		Medium
	7	Budget comprehensiveness and unity	Low: Large capital spending carried out by EBE with partial legislative authorization. Projects of PCs and PPPs not in budget documentation.	Medium: Partial information provided in budget documents, highly aggregated and not transparent.	4	High
	8	Budgeting for investment	Medium: Capital project outlays appropriated annually.	High: Appropriations of multi-annual programs cannot be used for other purposes without approval of Council of Ministries. Clear carryover provisions.		
	9	Maintenance funding	Medium: Road sector has standard methodology, includes maintenance needs and costs in sectorial plans. No similar practices identified in other sectors.	Low: Road sector methodology not applied consistently by SNGs due to inadequate funding. 40% of national road network in unsatisfactory or poor conditions.	5	High
	10	Project selection	Low: No central review, no standard project selection procedures. No single pipeline of appraised projects.	Low: Sectorial pipelines exist for EU funded projects.	6	High
C. Implementation	11	Procurement	High: Procurement process is open and transparent. Complaints reviewed by independent body.	Medium: Decentralized procurement market, with large exemptions.	7	
	12	Availability of funding	High: Cash flow forecast updated monthly and daily. Cash release on time. Donor funding fully integrated.	High: No cash shortages reported over the last three years.		
	13	Portfolio management and oversight	Low: Project managed individually. No systematic ex-post project reviews.	Medium: Some ex-post reviews done, but no formal mechanism to feed into policy design.	8	High
	14	Project implementation	Medium: PFM Act requires in general effective management of all resources at entity level. No standardized rules for project adjustments.	Medium: No standard guidelines for project implementation. Only some major infrastructure projects subject to ex-post audits.	9	High
	15	Management of public assets	High: Regular reporting of asset conditions. Non financial assets recorded in annual financial statement, including depreciation.	High: Non financial assets reported at book value with disclosures of market values.		