
Harmonisation and Improvement of Management Control and Internal Audit of Public Finances' Sector in Poland

Submitted 15/10/20, 1st revision 02/11/20, 2nd revision 29/11/20, accepted 28/12/20

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Abstract:

Purpose: The aim of this article is to analyse a process of introducing internal control and internal audit into finance management. Countries that were candidates to the European Union were obliged to introduce mechanisms of improving efficiency of public resource spending, including introduction of an independent audit and a new system of managing public units, oriented on fulfilled aims and tasks.

Design/Methodology/Approach: The analysis was conducted with the usage of qualitative, comparative and praxeological methodology.

Findings: The evaluation of harmonisation process of an internal audit and internal control of public finances' sector in Poland after sixteen years of joining the EU, according to authors, is rather positive. In the pre-accession period Polish experts supported by EU specialists made an attempt to withdraw from the past administrative control and to follow an independent control, objective. An internal audit consistent with international standards prepared by the institute of Internal Auditors was introduced after two years of accession to the EU, in 2006. A professional management control was introduced after five years of accessing the EU, in 2009.

Practical implications: All researches in terms of harmonisation and improving internal audit and internal control allow to build management mentality and morality in public finance sector. They are all the source for internal auditors.

Originality/value: Several activities undertaken and fulfilled by the government in terms of harmonisation, improving an internal audit and management control in the sector of public finances during sixteen years from the accession to the EU, were presented.

Keywords: Internal auditors, public finance, management control.

JEL Classification: EH83, M 42.

Paper Type: Research Paper.

Conflict of interest: There is no conflict of interests regarding this publication.

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1. Introduction

Poland as a candidate to the European Union was obliged to introduce changes in public finances so as to comply with requirements regarding finance/management control and independence of functionality of an internal audit and using, it in this area, commonly existing international standards. The government has undertaken legislative initiatives that were changed many times under European Union and the Institute of Internal Auditors insistence in order to keep favourable tendencies of development after EU accession.

The aim of this article is to analyse a process of introducing to public finance management internal control and internal audit. The research was conducted with the usage of qualitative, comparative and praxiological method.

2. Pre-Accession Implementation of Internal Control and Audit in Poland

The basis for introducing an internal audit in a sector of public finances in Poland was created in the Act of 8 December, 2000 on amendments of the Act on executive proceedings in administration, on taxes and local fees, on surcharges to lending rates of some bank credits, changes of the Act on public trading in securities, the Act on Tax code, the Act on public finances, the Act on Corporation tax, the Act on Commercialisation and privatisation of state-owned companies, in order to adjust to the law of the European Union⁴, that Poland accepted obligations for the accession negotiations by introducing legal solutions that guaranteed internal control of spending public resources. Decentralisation of responsibility for control was introduced which imposed on managers of public finances sector a statutory obligation to control and set controlling procedures that were supposed to ensure purposeful, legal and effective way of spending public resources. Fulfilment of these obligations was to be controlled by superior units.

In the Periodic European Commission Report about progression of candidate countries to the European Union 'Enlargement Strategy paper' from 8 November 2000 the Commission indicated that in Poland there were still missing executive regulations for financial control and regulations for an independent internal audit. It was also pointed that there is a necessity to divide structures of internal control from an internal audit⁵. Polish cooperation with a group of experts OECD and EU –

⁴*Ustawa z dnia 8 grudnia 2000 r. o zmianie ustawy o postępowaniu egzekucyjnym w administracji, ustawy o podatkach i opłatach lokalnych, ustawy o dopłatach do oprocentowania niektórych kredytów bankowych, ustawy - Prawo o publicznym obrocie papierami wartościowymi, ustawy - Ordynacja podatkowa, ustawy o finansach publicznych, ustawy o podatku dochodowym od osób prawnych oraz ustawy o komercjalizacji i prywatyzacji przedsiębiorstw państwowych - w związku z dostosowaniem do prawa Unii Europejskiej (Dz. U. 2000 nr 122 poz. 1315).*

⁵*Uzasadnienie do ustawy z 27.07.2001 r. o zmianie ustawy o finansach publicznych, ustawy o organizacji i trybie pracy Rady Ministrów oraz o zakresie działania ministrów, ustawy o*

SIGMA led to a new approach for internal control in a sector of public finances⁶. Financial control, internal control and internal audit were defined. It was stated that financial control is: ‘all sources and mechanisms for proper functioning of the process of gathering and allocating public resources and managing properties’⁷.

Internal control was defined as a system of control that is a function of managing, internal audit as ‘monitoring internal control in terms of legality, economy, purposefulness, reliability, clarity and transparency that is performed by functionally independent (but placed within units) auditors’⁸. Relations between internal auditor and managers of the units were defined. An auditor is supposed to support a manager of a unit in terms of internal procedures of management. In the justification to the Act it was indicated that a definition of an internal audit is based on international standards of internal audits that were issued by the Institute of Internal Auditors and this allowed to differentiate administrative control from an independent audit. Further, it was indicated that an audit should be understood as ‘verification of a financial management system and checking financial documents’. Thereby, an audit was limited to financial sector which is totally contradictory to a definition of the Institute of Internal Auditors.

The Act of 27 July 2001 on amendments to the Act on public finances, the Act on organisation and proceedings of work of the Council of Ministers and the scope of work of Ministers, the Act on government administration departments and civil service⁹, fifth chapter was added to the Act of 26 November 1998 on public finances¹⁰. With these records an organizational independence of an internal audit was granted by instituting a Chief Inspector of Internal Audit and defining his competences and subordinating a unit of an internal audit to the manager and disallowing these auditors to be engaged in other scopes of activities. Additionally, qualifications requirements for internal auditors were defined. It was projected to issue executive acts that are supposed to unify structures and methodology of internal audits and to start trainings for auditors from a public financial sector. Units of public financial sectors were defined where introduction of the audit is obligatory. In terms of boroughs there was value threshold defined and when exceeded an internal auditor must be appointed. A general procedure and methodology of

działach administracji rządowej oraz ustawy o służbie cywilnej, Druk sejmowy nr 2914, p. 3, [http://orka.sejm.gov.pl/RejestrD.nsf/wgdruk/2914/\\$file/2914.pdf](http://orka.sejm.gov.pl/RejestrD.nsf/wgdruk/2914/$file/2914.pdf) [dostęp 29.12.2020].

⁶*Uzasadnienie do ustawy z 27.07.2001 r. o zmianie ustawy o finansach publicznych, ustawy o organizacji i trybie pracy Rady Ministrów oraz o zakresie działania ministrów, ustawy o działach administracji rządowej oraz ustawy o służbie cywilnej, Druk sejmowy nr 2914, p. 6, [http://orka.sejm.gov.pl/RejestrD.nsf/wgdruk/2914/\\$file/2914.pdf](http://orka.sejm.gov.pl/RejestrD.nsf/wgdruk/2914/$file/2914.pdf) [dostęp 29.12.2020].*

⁷*Therein, p. 6.*

⁸*Therein, p. 6.*

⁹*Ustawa z 27.07.2001 roku o zmianie ustawy o finansach publicznych, ustawy o organizacji i trybie pracy Rady Ministrów oraz o zakresie działania ministrów, ustawy o działach administracji rządowej oraz ustawy o służbie cywilnej (Dz.U. z 2001 r. nr 102 poz. 1116).*

¹⁰ *Ustawa z 26.11.1998 r. o finansach publicznych (Dz. U. nr 155, poz. 1014 z późn. zm.).*

performing an internal audit: preparing an annual plan by a manager of an audit unit, conducting risk analysis as a basis for preparing an audit plan, preparing a record from an annual audit, an obligation to transfer a plan and an annual report to the Chief Internal Audit Inspector.

In the Periodic Report 2001 of the European Commission about progress of Poland on the way to a membership in the European Union, Office of the Committee of European Integration gave a positive opinion about changes in financial control that were introduced with the amendment to the Act on public finances. It was also appreciated that a function of an independent internal auditor in bureau that spend budgetary resources was introduced, as well as, instituting a Chief Inspector of Internal Audit that was supposed to be a superior government official, a professional who was not connected with politics, 'responsible for a development and coordination of harmonised methodology referring to a system of internal control and internal control service'¹¹. The Commission advised Poland to implement a new and effective system of an internal financial control on the basis of well-defined strategy, to create organisational and operational conditions in offices that spend public resources and to train officials in order to ensure efficiency of a new control system.

In a parliamentary draft submitted to the Marshal of the Sejm on 14th March, 2003¹² it was proposed to give up an internal audit for introducing an obligation to undergo an external (independent) audit control of annual financial reports. The project received a negative opinion of the Government¹³. On 23 July 2003 the Government submitted a project¹⁴, the aim of which was to define rules and ways for making more transparent and clear the situation of public finances. In terms of an internal audit majority of regulations were sustained. It was made precise which units should undergo an audit. Tasks from the area of financial control and internal audit in the units of local government were given to a manager of the unit. The record was introduced obliging to consult with the Chief Inspector of Internal Audit in a situation when the conditions of work of an internal auditor are changed and when an employment of an internal auditor is terminated. It was also anticipated that not only internal auditors could be employed in the units, under condition that a

¹¹*Okresowy Raport 2001 Komisji Europejskiej o postępiach Polski na drodze do członkostwa w Unii Europejskiej, Urząd Komitetu Integracji Europejskiej,*
http://oide.sejm.gov.pl/oide/images/files/dokumenty/okresowy_raport_2001.pdf.

¹²*Poselski projekt ustawy o finansach publicznych z 2003 r., Druk nr 1828,*
[http://orka.sejm.gov.pl/Druki4ka.nsf/\(\\$vAllByUnid\)/5CEA5AAA73D951E2C1256D71002B4973/\\$file/1828.pdf](http://orka.sejm.gov.pl/Druki4ka.nsf/($vAllByUnid)/5CEA5AAA73D951E2C1256D71002B4973/$file/1828.pdf).

¹³*Stanowisko Rządu wobec poselskiego projektu ustawy o finansach publicznych,*
[http://orka.sejm.gov.pl/Druki4ka.nsf/\(\\$vAllByUnid\)/D21FA680983B7844C1256DA200283B11/\\$file/1828-x.pdf](http://orka.sejm.gov.pl/Druki4ka.nsf/($vAllByUnid)/D21FA680983B7844C1256DA200283B11/$file/1828-x.pdf).

¹⁴*Rządowy projekt ustawy o finansach publicznych z 2003 r., Druk 1844,*
[http://orka.sejm.gov.pl/Druki4ka.nsf/\(\\$vAllByUnid\)/CFC8B80E52D47266C1256D78002532E0/\\$file/1844-ustawa.pdf](http://orka.sejm.gov.pl/Druki4ka.nsf/($vAllByUnid)/CFC8B80E52D47266C1256D78002532E0/$file/1844-ustawa.pdf).

coordinator in the units of an internal audit will be indicated by the manager. Regulations in the area of making, presenting and transferring reports from the audit were specified. In December 2003 the Government submitted an amendment¹⁵, in which after consultations with Institute of Internal Audit IIA in Poland a new definition of an internal audit was created extending its scope to all areas of public unit activity. In this way there was a clear division between an internal audit and financial control. In the definition a new function of an audit was added – advisory, highlighting the aim of an audit – presenting a value added to the unit.

Sejm accepted the Act of 30 June 2005 on public finances in a version submitted by the Government¹⁶. The Constitutional Court in its verdict of 9.11.2005 case file No. Kp 2/05 (P.R 2005 no 69 item. 962) concluded inconsistency of Art. 65(1), Art. 66 and Art. 67 in terms of the Supreme Court, General Court and Administrative Court and the Constitutional Court with the Constitution. According to the Constitutional Court excessive rights of the Chief Inspector of Internal Audit in judiciary units were defined in these articles (the right to objects, access to documents, gaining information from employees and transferring results of control).

With the Act of 8 December 2006 resolutions of the Constitutional Court were incorporated¹⁷. The Minister of Finances in 2006 on the basis of Art. 63(2) of the Act of 30 June 2005, on public finances introduced in units of public finances sectors International Standards of Professional Practice of an Internal Audit composed by The Institute of Internal Auditors¹⁸.

3. Convergence of Public Finances after the Accession to the EU

In 2008 the Government started further works in order to balance public finances and rationalisation of finance economy. With the Act of 27 August 2009, Regulations introducing the Act on public finances¹⁹ state budgetary establishments and part of budgetary establishments were eliminated, performing own tasks of the units of local self-government, auxiliary economies of budgetary units, statements of own revenues, motivational funds, local governments special funds due to which public sources were gathered in the financial system created by the state budget and budgets of local governments' units. Simultaneously, there was a new Act on public

¹⁵*Autopoprawka Rządu do projektu ustawy o finansach publicznych z 2003 r., Druk 1844-A, [http://orka.sejm.gov.pl/Druki4ka.nsf/\(\\$vAllByUnid\)/CECD693B46FA2FD5C1256E1400272EBB/\\$file/1844-A.pdf](http://orka.sejm.gov.pl/Druki4ka.nsf/($vAllByUnid)/CECD693B46FA2FD5C1256E1400272EBB/$file/1844-A.pdf).*

¹⁶*Ustawa z 30.06.2005 r o finansach publicznych. (Dz.U. nr 259 poz. 2104 z późn. zm).*

¹⁷*Ustawa z dnia 8 grudnia 2006 r. o zmianie ustawy o finansach publicznych oraz niektórych innych ustaw ((Dz.U. nr 249 poz. 1832).*

¹⁸*KOMUNIKAT NR 11 MINISTRA FINANSÓW Z DNIA 26 CZERWCA 2006 R. W SPRAWIE STANDARDÓW AUDYTU WEWNĘTRZNEGO W JEDNOSTKACH SEKTORA FINANSÓW PUBLICZNYCH (Dz.URZ.MF.2006.7.56).*

¹⁹*Ustawa z dnia 27 sierpnia 2009 r. Przepisy wprowadzające ustawę o finansach publicznych (Dz.U. 2009 nr 157 poz. 1241).*

finances introduced on 27 August 2009.²⁰ In the explanation to the Act the aim of changes was introduced *'(...) to lead to a situation when the rules of clarity and transparency will be followed in practice, states a condition sine qua non of successful realisation of tasks leading to recovery of state finances'*.²¹ In the Act new improvement regulations strengthening the system of an internal audit were proposed, these were:

- Subordinating auditors to the minister and not to general managers;
- extending the access of auditor's profession for people with post-graduate studies that have at least two years' practice in conducting audits;
- making it available for controllers of Supreme Chamber of Control and inspectors of fiscal control to gain competence of an internal auditor. It was determined that an audit is different from a control and that controllers cannot automatically get the competences of internal auditors;
- appointing audit committees in ministries as an advisory unit in terms on management control and an internal audit.

With the Act indicated a management control was introduced in public units. Chapter 6 was separated – Management control and its coordination in the units of public finance sector. Financial control was replaced by a management control. This control entailed all aspects of the units' activity. The most important element of the internal control is a system of indicating aims, managing the risk and monitoring the level of fulfilling the aims. This control has nothing to do with commonly used control, the traditional one, so comparison of the actual state with the pattern, norm.

It is controlled by the employees of the unit, in majority management team. They state the aims and tasks should be fulfilled by departments, they recognize the risk factors that may disrupt in achieving the aims and fulfilling the tasks, estimate the risk and take actions in order to eliminate the risk. The system of the control has two levels: first level is composed of units of public finances sector; second level is composed of organizational units subordinate to the area of public finances. The function of a coordinator of a management control is performed by the Minister of Finance. He was obliged to issue and publicise standards of the control. The evaluation of the control will be performed by a department of an internal audit in a unit.

The Act introduced an obligation to conduct this kind of control in a formalised and communicative way in the unit which was taken as a necessary condition for proper and actual management of the unit of public finances and as a consequence effective and transparent usage of public funds. There was an obligation introduced that a manager submits a declaration about the state of the control as an element of

²⁰*Ustawa o finansach publicznych z 27.08.2009 r. (Dz.U. nr 157 poz. 1240).*

²¹*Uzasadnienie do ustawy o finansach publicznych z 2009 r., Druk nr 1181 , p.1, <http://orka.sejm.gov.pl/Druki6ka.nsf/wgdruku/1181>.*

increasing the responsibility of a manager for managing public resources. Currently applicable legal basis for conducting the control and an internal audit and the range of both mechanisms are in below Table 1.

Table 1. *The list of legal Acts regulating management control and internal audit in the units of local government*

No.	Subject matter	Legal Act	Article, paragraph, item
1.	Defections, aims and task of the management control.	The Act of 27 August 2009 on public finances (OJ. L item 869, with amendments).	Art. 68 (1) and (2)
2.	Responsibility for introducing and performing management control in the units of public finances.	As above	Art. 69(1)
3.	Delegating the Minister of Finance to issue the standards of the control in a sector of public finances according to international standards and detailed guidelines in terms of internal control for the sector of public finances.	As above	Art. 69(3) and (4)
4.	Standards of management control, its aims and elements.	An announcement no. 23 of the Minister of Finance of 16 December 2009 in terms of standards of internal control for the sector of public finances (OJ of MF no 15, item. 84).	
5.	Self-evaluation of management control, the process of self-evaluation with the usage of questionnaires and sample surveys.	An announcement no. 3 of the Minister of Finance of 16 February 2011 on detailed guidelines in terms of self-evaluation of the control for units from the sector of public finances (OJ MF no. 2, item 11).	
6.	Planning and managing the risk, defining aims, identification of the risk and reaction to it, documentation of managing the risk, information and communication in the system of managing the risk, the role of particular members of the process of managing the risk, introduction of a system of managing the risk in the unit.	An announcement no. 6 of the Minister of Finance of 6 December 2012 in terms of detailed guidelines for the sector of public financing in terms of planning and managing the risk (OJ of MF of 2012 item 56).	
7.	Categorisation as a violation of finance discipline of not fulfilling or unduly fulfilment of responsibilities in terms of management control.	The Act of 17 December 2004 on responsibility for violating a discipline of public finances (consolidated text OJ of 2013 item 168).	Art. 18c (1)

8.	Definition of an internal audit its aims, characteristics, subject matter and the scope.	The Act of 27 August 2009 on public finances(OJ of 2019 item 869 with amendments).	Art. 272 (1) and (2)
9.	Delegating the Minister of Finance to define standards of an internal audit for the units of public finances consistent with commonly accepted standards of an internal audit.	As above	Art. 273 (1)
10.	An obligation of an internal auditor to follow standards of an internal audit defined by the Minister of Finance.	As above	Art.273 (2)
11.	A list of entities obliged to conduct an internal audit.	As above	Art.274 (1-6)
12.	An obligation of entities required to conduct an internal audit and to inform the Minister of Finance about the process of an internal audit.	As above	Art.274 (7)
	Forms of audit, conducted by full-time employee or a contractor.	As above	Art.275
	Nominating a mayor to perform duties of a manager of the unit that is connected with an internal audit.	As above	Art.276
	Organisation of an internal audit in units.	As above	Art.277
	Conditions, after fulfilling of which an internal audit can be conducted.	As above	Art. 278
	Defining a contractor and necessary elements of an agreement for conducting an internal audit.	As above	Art. 279
13.	Ensuring organisational autonomy of an internal audit.	As above	Art. 280
15.	Obliging a manager of a unit to ensure conditions for conducting an independent, an objective internal audit, including separating an organisational unit and continuity of an audit. Rights of the auditor and responsibilities of employees in terms of an audit.	As above	Art. 282
18.	Documenting the audit, an obligation to create an annual plan of the audit on the basis of risk analysis.	As above	Art. 284
19.	Delegating the Minister of Finance to define a precise way and mode of conducting an internal audit and transferring information about the work and the audit including commonly accepted standards.	As above	Art. 285
20.	Qualifications of an auditor and other conditions of employing the auditor.	As above	Art. 286
21.	Authorising a manager to conduct the audit.	As above	Art. 287
22.	Tasks of the Minister of Finance in terms of an internal audit in the area of public finances.	As above	Art. 292
23.	Entitlement for the Head of Tax Control to delegate an internal audit in the area of resources for development policy.	As above	Art. 293 and 294
24.	Content of authorisation and rules of display.	Regulation of the Minister of Finance of 4 September 2015 in terms of an internal audit and	§4

		information about work and results of the audit (OJ. of 2018 item 506).	
25.	Subject of documentation of an internal audit, its types, elements and right.	As above	§5
26.	Employment of an expert for the needs of conducting an audit task.	As above	§6
27.	The way of performing a risk analysis.	As above	§7 (2) and (3)
28.	Rules for indicating the areas of unit activity where tasks will be conducted next year.	As above	§8
29.	Elements of an annual audit plan, rules for confirming and internal sharing and rules of changing and procedure in case of lack of plan.	As above	§9, 10, 11
30.	Elements of annual report from conducting an audit, time of its preparation.	As above	§12
31.	Planning a performance of ensuring task.	As above	§13 -16
32.	Rules for defining results of evaluation, elements and quality requirements following from the report from the ensuring task and rules for signing, transferring and introducing restrictions to the report by an auditor, fulfilling recommendations. An obligation to monitor fulfilling the recommendations and documenting performed tasks after finishing them.	As above	§17 -21
33.	An entitlement of an auditor to perform advisory activities and rules of fulfilling them and documenting them.	As above	§22 -24
34.	An obligation of an auditor to conduct audits commissioned by the Head of National Treasury Administration and rules for conducting it, transferring documents and information.	As above	§26 -30
35.	Aims of standards, ethic code, standards of attributes (defining characteristics of organisation and people in charge of <i>an internal audit</i>) and <i>standards</i> of acting (characterising actions of an <i>audit</i> quality criterion of an evaluation, <i>standards of</i> implementation (defining requirements according to ensuring or advisory services).	An announcement of the Minister of Finance of 12 December 2016 <i>in terms of an internal audit standards</i> for the units of public finances sector (OJ MRiF of 2016 item 28).	

Source: A. Cwiąkała-Matys, M. Durbajło-Mrowiec, Kontrola zarządcza i audyt wewnętrzny a zasada efektywnego wydatkowania środków publicznych na przykładzie gmin dolnośląskich, Przegląd Ustawodawstwa Gospodarczego 9/2020, p. 2-10.

Presented set of regulations for an internal audit and management control requires from the managers of public sector units conscious and effective management of units with attention to effective spending of public resources. They are supposed to manage the risk in the units. Professional auditors should support managers in their deliberate and rational actions according to international standards.

4. Summary

The evaluation of harmonisation process of an internal audit and internal control of public finances sector in Poland after sixteen years of joining the EU, according to the authors, is rather positive. In the pre-accession period Polish experts supported by EU specialists made an attempt to withdraw from the past administrative control and to follow an independent control, objective. An internal audit consistent with international standards prepared by the institute of Internal Auditors was introduced after two years of accession to the EU, in 2006. A professional management control was introduced after five years of accessing the EU, in 2009. An internal audit is systematically improved contrary to management control. Contemporary, it is performed on a level of international standards prepared by The Institute of Internal Auditors (IIA) and used independently from an entity audited - public and performing business activity. Management control was given a definition which is not accurate and it does not show the essence.

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- Ustawa z 27.07.2001 roku o zmianie ustawy o finansach publicznych, ustawy o organizacji i trybie pracy Rady Ministrów oraz o zakresie działania ministrów, ustawy o działach administracji rządowej oraz ustawy o służbie cywilnej (Dz.U. z 2001 r. nr 102 poz.

- 1116).
- Ustawa z 30.06.2005 r o finansach publicznych. (Dz.U. nr 259 poz. 2104 z późn. zm).
- Ustawa z dnia 8 grudnia 2006 r. o zmianie ustawy o finansach publicznych oraz niektórych innych ustaw ((Dz.U. nr 249 poz. 1832).
- Ustawa z dnia 27 sierpnia 2009 r. Przepisy wprowadzające ustawę o finansach publicznych (Dz.U. 2009 nr 157 poz. 1241).
- Ustawa o finansach publicznych z 27.08.2009 r. 1 (Dz.U. nr 157 poz. 1240).
- Uzasadnienie do ustawy z 27.07.2001 r. o zmianie ustawy o finansach publicznych, ustawy o organizacji i trybie pracy Rady Ministrów oraz o zakresie działania ministrów, ustawy o działach administracji rządowej oraz ustawy o służbie cywilnej, Druk sejmowy nr 2914, [http://orka.sejm.gov.pl/Rejestrd.nsf/wgdruk/2914/\\$file/2914.pdf](http://orka.sejm.gov.pl/Rejestrd.nsf/wgdruk/2914/$file/2914.pdf).
- Uzasadnienie do ustawy o finansach publicznych z 2009 r., Druk nr 1181, p.1, <http://orka.sejm.gov.pl/Druki6ka.nsf/wgdruk/1181>.