

POLAND

KEY FACTS AND FIGURES

Key Facts and Figures in Poland						
Overview	Total procurement 46,970,000,000€		Procurement % GDP 12%		2013 GDP 396,111,500,000€	Contracting authorities 14,000
Procedures applied	Open 87%	Restricted 3%	Negotiated procedure with call 1% no call 5%		Competitive dialogue 0%	Direct award 3% Other 1%
Share of contract notices by buyer	National 9%		Regional/local 17%		Body governed by public law 30%	Other 45%
Contract type	Services 45%		Works 7%		Supplies 48%	Framework agreement 1%
Ex ante conditionality criteria as of 2014	EU rules Not met		Transparency Fully met		Training Fully met	Admin. capacity Fully met
E-procurement adoption	E-notification Mandatory		E-access Partially mandatory		E-submission Voluntary	Uptake rate 0%
Perceived corruption	Corruption widespread in society Businesses 86%		Individuals 82%		Corruption widespread in procurement At national level 65%	At local/regional level 67%
TED indicators	Value of tenders 22,318,884,373€		Of total procurement 48%		# contract notices 22,210	# contract awards 22,308
Other indicators	Received single bid 45%		# days for decision 43.2		Price only criteria 83%	MEAT criteria 17%
	Won by foreign firms 1%		Related to EU funds 15%		Joint purchase 3%	Central purchasing No

For more detailed descriptions and links to sources for the above data, please see Section 4 of the report

Summary of public procurement system

The public procurement system in Poland is decentralised, with approximately 14,000 contracting authoritiesⁱ spread out among the country's ministries, central offices, province offices, state control organs, courts and tribunals, and territorial self-government offices. The disparity of contracting authorities makes it difficult to track the level of conformity of contracts and their involvement in Europe 2020, such as their engagement in green procurement, or the participation of SMEs in procurement.ⁱⁱ Approximately 90% of all contracts are awarded based solely on the lowest price, however, this is likely to change following reforms introduced in 2014, as greater emphasis is put on non-price award criteria, including quality, overall cost of use, environmental and social aspects.

The economic impact of procurement in Poland is above average for the EU, disbursing the equivalent of 20.4% of GDP in 2013. Due to the combination of a large population and substantial flows of ESI funding, Poland has one of the highest number of ESI fund procurement awards in the EU.ⁱⁱⁱ

Public-Private Partnerships (PPPs) play an important role in procurement in Poland, particularly in infrastructure projects contracted by local authorities, as PPPs are considered of strategic importance in Poland's 2030 development strategy.^{iv} The Polish infrastructure investment programme, called "Polish Investments", relies heavily on the use of PPPs in infrastructure. Implementation of this plan would cement Poland's role as one of the most extensive users of PPPs in the EU.

Since approval of its Partnership Agreement in 2014, Poland has enacted legislative reforms addressing the issues associated with the transposition of EU rules. As a result, it has now fulfilled all the *ex-ante* conditionality criteria related to procurement.

DESCRIPTION OF FEATURES

Legal features of public procurement system

As part of its accession to the EU, Poland adopted the Public Procurement Law of 2004^v (PPL) as the national legislation transposing EU Directives and regulating public procurement. The PPL has been amended several times, notably by the 2009 Act on Concession for work and services. It applies to all contracts above EUR 30,000.^{vi}

In addition to the PPL, there is a body of secondary legislation that also governs procurement in Poland. This includes Regulations of the Prime Minister, which cover issues like protection of secret data^{vii} and the obligation to publish notices on TED.^{viii} Other major acts regulating the Polish public procurement system are the Public-Private Partnership Act of December 19, 2008 and the Concession for Construction Works and Services Act of January 9, 2009.^{ixx}

The PPL was most recently amended in 2014 to promote award criteria beyond price, and to tighten restrictions on suppliers. Under the amendment, candidates may be excluded for violating or failing to fulfil the terms of a previous contract, either intentionally or due to gross negligence. Contractors can also be banned for having committed a breach of professional duties in the previous three years. Finally, the new legislation permits contracting authorities to request additional information in the case of an exceptionally low price presented by the economic operator.^{xi}

Institutional system

The Public Procurement Office (PPO) is the primary policy, executive and oversight agency for procurement in Poland, but does not have a purchasing role.^{xi} Individual contracting authorities are responsible for conducting their own procedures. The PPO is made up of the President, a permanent staff, and the Public Procurement Council, an advisory body to the PPO. The PPO is responsible for drafting procurement legislation, gathering data and conducting analysis on the procurement system, including via the publication of annual reports, disseminating procurement guidance, and maintaining the digital Public Procurement Bulletin. The PPO is supported by the Public Procurement Council an advisory and consultative body composed of 10 to 15 members appointed by the Prime Minister.

The PPO also conducts controls of award procedures, and in the case of irregularities may recommend an ongoing procedure be halted or modified, or apply to the Court to nullify an award decision. Contracting authorities can appeal to the National Appeal Chamber (*KIO*), a non-judicial review body, also housed at the PPO premises, that acts as the first instance specialised appeal body for bidders with complaints against contracting authorities. The decisions of the KIO can be appealed to the regional courts, and ultimately to the Supreme Court.

The Supreme Audit Office (SAO) is the independent state audit body in charge of controlling public spending for economic efficiency and effectiveness, and benefit of the Polish State. It undertakes audits of public procurement activities from the point of view of legality, economic efficiency, efficacy and integrity. The SAO reports to Parliament, and makes their findings available to the public via annual reports.

For EU co-financed contracts, the supervision institutions are the managing authorities, intermediary authorities and intermediary authorities of second level. Furthermore, the Centre for EU Transport Projects (CEUTP), as an implementing body for EU Funds, has important responsibilities related to control and audit of public procurement.

Key issues that have a bearing on administrative capacity

Human resources: The PPO had a total staff of 140 in 2013, including the 35 members of the *KIO*, and 10 to 15 members of the Public Procurement Council that are not staff of the PPO. 30 positions were co-financed by the EU. At the contracting authority level, there is substantial variation in the number and qualifications of practitioners.

Structures: The PPO is primarily responsible for maintaining and expanding administrative capacity at both the central and contracting authority levels. To this end, they are quite active in distributing guidance materials and offering in-person training programs on a wide range of topics.

In addition, the PPO has teamed up with four universities, including the Warsaw School of Economics, to offer a postgraduate program in public procurement. The programme covers the entire procurement process for the preparation of tender documentation to award.

Trainings: The PPO organised a number of trainings for contracting authorities in 2013. Under the rubric of “the New Approach to Public Procurement Project,” they organised sessions around topics including the use of non-price criteria in assessing offers, increasing participation of SMEs, negotiating innovative procurement solutions, and the use of electronic procurement tools. In total, the PPO conducted 48 two-day trainings, during which 1,000 people from 646 institutions of public and administration were trained. There were also four seminars for representatives of the controlling institutions.

In addition, the PPO implemented a training regime in support of the National Action Plan on sustainable procurement, which aims at further stimulating incorporation of environmental and social policy goals in public procurement activities for the years 2013-2016. Within this programme, the PPO organises 2 training sessions and a conference each year on social clauses in public procurement contracts. The PPO also organises 2 annual trainings on green public procurement issues, including the use of energy labels and sustainable power management in accordance with ISO 50001.

Other seminars were organised on how to prevent corruption in procurement. These actions were directed at representatives of the government and local authorities, governmental agencies, institutions and entities applying the PPL. In addition, employees of the PPO took an active part and spoke during the 28 conferences and seminars organised by external entities. In 2013, a total of approximately 3,550 people participated in educational and informational projects organised by the PPO.

Systems/tools: The PPO publishes a number of support and guidance materials for contracting authorities and suppliers that are available free to the public. These include a detailed methodology, a number of step-by-step guides for practitioners on topics such as green procurement and social aspects of procurement, legal explainers and updates, and publications of opinions. The PPO also publishes information on other countries’ procurement systems to help Polish suppliers compete for contracts abroad. In addition, the PPO publishes online indexed lists of past decisions by the *KIO* as a kind of case law library. Commercial portals provide search engines for this virtual library, as the online tool made available by the PPO is less intuitive and requires to know the reference number of specific cases in advance.

E-procurement

At present, the e-procurement infrastructure is fragmented and offers only limited services. E-notification on the Public Procurement Bulletin or in TED is mandatory for all contracts above EUR 30,000. E-access services are available, and use is mandatory

for contracts using open procedures. An e-auction platform is also available. E-submission is available, but remains voluntary and uptake rates are low.

The PPO has set up a free of charge platform for electronic auctions, where 504 auctions were conducted in 2014 generating significant savings. Also, an e-catalogue platform is scheduled to be completed in 2015.

According to a PPO survey, 43% of contracting authorities do not exchange information electronically with contractors, 22% in a few occasions, while 35% do so regularly. Among the reasons cited for the low rate of digitisation are the lack of confidence in the e-communication tools, the lack of knowledge, the lack of appropriate tools and the ambiguous provisions related to e-procurement. Concerns related to information security, particularly the verified electronic signature, are considered the principal barrier to uptake of full-scale e-procurement.^{xii}

The 2012 Plan for the Digitization of Public Procurement calls for the creation of a single unified online platform compatible with the global e-government platform *ePUAP* that will offer end-to-end e-procurement services by 2016.^{xiii} The plan estimates that full implementation could generate annual savings in the tens of billions of Euros.

Corruption

Poland has made substantial efforts to tackle corruption, particularly since accession to the EU, but abuses remain a serious issue, particularly in procurement including EU co-financed projects. The current anti-corruption strategy, which covers the years 2014-2019, places particular focus on procurement, including via a standalone report highlighting potential problem areas for corruption in public procurement.^{xiv} The key government agency, and author of the above report, is the Central Anti-Corruption Bureau (*CBA*).

According to the *CBA*, corruption occurs in the procurement process via inflation of the value of invoices, quantifying operating expenses as project costs, spending for purposes other than the project, and sub-division into lots to avoid procedures. A 2012 OLAF-commissioned study also pointed to bid-rigging, kickbacks, conflict of interest and deliberate mismanagement.^{xv} If detected, such violations are punishable by fines and imprisonment.

Procurement in Poland is particularly vulnerable to bid-rigging, which has caused recent suspensions of payments for three EU co-founded projects.^{xvi} Even though specific trainings to detect bid-rigging are provided by the Office for Competition and Consumer Protection and the *CBA*, it remains a challenging area, because fraud detection requires substantial means for investigative techniques.

The PPO also has an important role to play in the fight against corruption by performing verifications of procedures at a number of key stages in the procurement process, including *ex-ante* and *ex-post* checks. In the case that violations resulting in invalidation of the contract are detected, the PPO is empowered to refer cases for criminal investigation. Despite checks by the PPO, challenges remain.

Contracting authorities are empowered to seek clarification from a bidder if the price seems abnormally low.^{xvii}

Europe 2020 Agenda

The Polish procurement system has begun incorporating secondary policy goals, including environmental and innovation policy, but use of these techniques remains limited. According to a PPO study, the share of contracts awarded according to Green Public Procurement rules grew from 4% to 12% between 2006 and 2013, a substantial improvement that still leaves Poland's GPP system on the less developed side of EU

averages^{xviii}. The National Action Plan on Sustainable Procurement sets a target of 20% sustainable procurement by 2016, achievable primarily through improved training of government officials and awareness rising among potential suppliers including through certification systems^{xix}. To this end, a thorough program of training events, conferences, and guidance materials has already been developed.^{xx}

Efforts to promote innovation through the procurement process are also underway, as outlined in the Strategy for the Innovation and Effectiveness of the Economy for the years 2012-2020 "Dynamic Poland" (*SIEG*).^{xxi} Among other things, *SIEG* pushes public authorities to draft tender documents in consultation with market participants such that the terms allow, and even encourages the use of new technologies and innovative goods and services.^{xxii} It also includes the promotion of most economically advantageous tender award criteria. Increasing SME participation in the procurement process is another goal.

Incorporation of social policy goals, such as equality of opportunity, integration and labour market standards, is also a goal, although its impact remains admittedly limited.^{xxiii}

Irregularities and findings of national Audit Authorities

The SAO, the primary oversight body in Poland, conducts *ex-ante* audits for irregularities in procurement primarily designed to limit the risk of subsequent issues, such as invalidation or penalties by law enforcement. If detected, irregularities are flagged to the contracting authority, which has discretion to implement their recommendations or not.^{xxiv} Irregularities identified in the SAO's recent audits include awarding an infrastructure procurement without a construction permit, unjustified subdivision of a contract to avoid tendering requirements, and bidders offering prices considered abnormally low in light of estimated costs^{xxv}. It also identified cases where contractors won bids that they were subsequently unable to deliver on budget. As a result, the SAO suggested an amendment to the PPL, since adopted, to include the definition of 'strikingly low price'^{xxv}, which is then subject to enhanced scrutiny.

The Office for Competition and Consumer Protection also gathers statistics on anti-competitive and corrupt practices in procurement. They identify bid-rigging, submission of multiple tenders, submitting abnormally low offers and collusion between tenderers and purchasers as a serious impediment to competition in public markets in Poland.

Finally, PPO controls of the conformity of contract award procedures with the PPL are carried out regularly. In 2013, 376 controls and 591 formal investigation procedures were conducted resulting in 20 cases where administrative proceedings were initiated and one award was rescinded. The remaining cases ended in financial penalties. Irregularities identified included failure to publish required notification, preferential description of contract terms, and unjustified division of contracts into lots to avoid compliance with the PPL.

During the same period, the *KIO* heard 3,044 appeals. It issued 121 opinions with reservations as to the result of the controls carried out by the PPO Chairman. 12 of them were fully accepted.^{xxvi}

In 2013, the European Commission reported Poland to the European Court of Justice for non-compliance with EU procurement law requirements regarding the exclusion of candidates from procurement procedures.^{xxvii}

Systemic irregularities in public procurement related to Cohesion Fund projects in the 2000-2006 programming period led to a net financial correction of 2% for all projects to be closed after June 2010.^{xxviii}

Outlook

Poland's near-term focus will be on implementing its already stated goals in terms of GPP, e-procurement and anti-corruption. Polish adoption of GPP standards into the procurement process lags EU averages, and even reaching the comparatively modest goal of 20% GPP by 2016 will be a challenge. To that end, Polish authorities have invested substantially in training and guidance efforts which should bear fruit over the coming years. Related efforts in terms of social and innovation goals will also require awareness building efforts.^{xxix}

At the same time, there is also a lot to be done in order to meet Poland's e-procurement goals. Adopting a new technological platform will inevitably incur substantial transition costs in terms of productivity loss and investment in training and guidance for contracting authorities. During the 2014-2020 programming period, ESI funds will be dedicated, among other goals, to supporting e-procurement including via training^{xxx}. According to the Partnership Agreement, support from the ERDF is targeted at actions for creating demand for e-services.^{xxxi}

In terms of Poland's anti-corruption efforts, the 2014-2019 strategy calls for a thorough review of current practices, an increase in coordination among existing bodies, and greater cooperation with outside organisations, including civil society groups, and the public at large. A promising initiative by the NGO Batory Foundation is the creation of a platform, the so-called Corruption Risk Barometer in Public Procurement, aimed at detecting and minimising bid-rigging and malpractices.

Finally, the 2015 draft amendment of the PPL aims at strengthening SME participation and promoting quality-related award criteria such as life-cycle costing, in addition to introducing mandatory e-procurement.

ANALYSIS

Strengths

Poland has made substantial progress in reforming their procurement system in recent years, creating a robust system of institutions to shape, guide and oversee procedures nationwide. Some of the latest reforms are a testament to how the system is improving. A notable example is the recent amendment of the PPL requiring award decision to include at least one non-price criterion. Since the introduction of this amendment, the percentage of tender notices that are based solely on price decreased from 93% to 33%.^{xxxii}

Furthermore, in recent years, oversight bodies such as the SAO identified a recurring issue where bidders were winning tenders by submitting strikingly low bids, then running into problems delivering on their contracts within the budget allotted. In response, an amendment to the PPL was adopted that includes a mechanism for holding such low-ball bids up to increased scrutiny, and mandating most economically advantageous tender award criteria. Combined, these two reforms should substantially reduce the practice of price dumping, eliminating a common hassle for project managers and improving the competitiveness of the process for other bidders.

In 2014, Poland undertook the necessary legal steps to fully comply with the EU's public procurement Directives following a judgement by the European Court of Justice. Compliance with the Directives also satisfied Poland's procurement-related commitments to the EC under their 2014 Partnership Agreement.

Weaknesses

The main weaknesses of the Polish system are the ongoing susceptibility to corruption, the instability of the legal framework including inconsistent interpretation of the

procurement law, and the relatively underdeveloped e-procurement infrastructure. Additionally, despite positive reform efforts, many contracting authorities still make limited use of quality criteria for the evaluation of tenders.

On the anti-corruption front, Poland's problems are largely structural. For example, the fact that the head of the CBA is a political appointee who serves at the whim of the Prime Minister exposes the office to potential politicisation^{xxxiii}. Furthermore, the lack of adequate institutional coordination creates gaps in coverage between law enforcement agencies that harms their effectiveness. The adoption of a new anti-corruption programme in 2014 is a positive step, but there is considerable room for improvement in efforts to eliminate abuse of power. Notably, the introduction of ex ante and ex post checks of procurement procedures could prove useful to limit corrupt practices.^{xxxiii}

Another major issue is the instability of the legal framework. Frequent amendments to the PPL pose a challenge to contracting authorities, as they often lack information on latest legal changes. This difficulty is exacerbated by the fact that there are inconsistencies in interpretation of the law due to institutional overlap between the PPO and the *KIO*. Furthermore, the *KIO* has been criticised for inconsistencies in their own interpretation of the law.

The other key weakness is the underdeveloped e-procurement environment. Transitioning to a fully electronic system is not only a requirement for MS, it can be an important tool for both improving administrative capacity by standardising processes, and in improving transparency by generating valuable tracking data. The fragmented and voluntary nature of currently available e-procurement tools means that these benefits are going unrealised. Polish authorities will have to make considerable efforts to achieve their digitisation goals in a timely fashion.

Finally, national policy initiatives are often stymied by low participation rates among contracting authorities. This has been a factor in the use of e-procurement tools, adoption of non-price award criteria, and to the incorporation of GPP. The combination of insufficient administrative capacity, uncertainty about the legal framework contributing, and vulnerability to audit and legal action leaves many practitioners wary about implementing new techniques or strategies. In this case, clear and timely provision of guidelines and training materials could be effective.

Recommendations

- **A united front:** Many of the challenges in the Polish procurement system are linked to the lack of clear and authoritative system, including unclear regulations, overlapping institutional jurisdictions and contradictory judicial and administrative decisions.
 - Reform the PPL to reduce ambiguities in the definitions of legal terms and jurisdiction of institutions, particularly oversight bodies; consolidation of oversight responsibilities in a single agency should be considered.
 - Reduce the frequency of legal amendments by bundling necessary reforms and pair their enactment with information campaigns so practitioners have the information they need to implement them.
 - Create an online one stop shop where contracting authorities and economic operators can find comprehensive and authoritative guidance materials on all aspects of procurement.
 - Improve the PPO's case law library to be more user friendly and intuitive.
 - Develop more standardised tender documents.

- **Addressing corruption:** Corruption affects the procurement process in Poland in a number of persistent ways, including bid-rigging, misuse of funds and kickbacks.
 - Enhance *ex ante* and *ex post* checks of procurement procedures to reduce the manipulation of tender documents and detect fraud in implementation.
 - Improve awareness raising activities on anti-corruption measures, including by preparing clear and authoritative guidance materials.
 - Strengthen the capacity of dedicated bodies, such as the Centre for EU Transport Projects (CEUTP) and its specific unit for bid-rigging in the department of irregularities.
 - Increase transparency by publishing more extensive tender and award data online for public oversight and increasing cooperation with civil society groups as outlined in the 2014-2019 anti-corruption strategy.
 - Strengthen enforcement of existing procurement rules.
- **Increase independence:** While the Polish institutional system is not overly complex, the current set-up between the *KIO* and PPO contributes to institutional frictions and uncertainty.
 - Separate the *KIO* from the PPO to allow it full independence in making decisions, particularly when the President of the PPO weighs in on a case.
- **Move beyond price only:** Poland has substantial room for growth in their use of MEAT criteria, and in the incorporation of other policy goals in their procurement.
 - Provide additional guidance materials on the use of non-price criteria.
 - Institute a two-step evaluation process to separate price and non-price elements.
 - Develop training and guidance materials on the benefits of strategic procurement, including the use of life-cycle costing.
- **Accelerate e-procurement uptake:** The current e-procurement infrastructure is too fragmented and underdeveloped, and use of e-submission is low.
 - Develop high quality, centralised e-procurement platform at the ePUAP portal.
 - Conduct extensive awareness-raising and training campaign so that contracting authorities are engaged and prepared to use the new platform.

ⁱ European Commission Staff Working Document (2013), Annual Public Procurement Implementation Review 2013.

ⁱⁱ National Action Plan on Sustainable Procurement (2013), available at:

<http://www.uzp.gov.pl/cmsws/page/?F:379>

ⁱⁱⁱ European Commission (2011), Public Procurement in Europe- Costs and Effectiveness, available at:

http://ec.europa.eu/internal_market/publicprocurement/docs/modernising_rules/cost-effectiveness_en.pdf

^{iv} *Polska 2030: Wyzwania rozwojowe* (2009) (Poland 2030: Development Challenges).

^v Act of 29 January 2004 - Public Procurement Law, Journal of Laws of 2013, No. 907, 984, 1047, 1473, of 2014 item 423, 768, 811, 915, 1146 and 1232, available at: <http://www.uzp.gov.pl/cmsws/page/?F:370>.

^{vi} Act of 29 January 2004 – Public Procurement Law, available at:

<http://www.uzp.gov.pl/cmsws/page/?F:370>

^{vii} Regulation of the Prime Minister of 19 February 2013 amending the regulation on the rules of procedure for examining the appeals, Journal of Laws of 2013, item 232, available at:

<http://www.uzp.gov.pl/cmsws/page/?F:370>

^{viii} Regulation of the Prime Minister of 23 December 2013 on the value of contracts and design contests imposing an obligation to submit the notices to the EU Publications Office, Journal of Laws of 2013, item 1735, available at: <http://www.uzp.gov.pl/cmsws/page/?F:370>

^{ix} Act on Public-Private Partnership Journal of Laws / *Dziennik Ustaw (Dz.U)*, of 2009, No 19, item 100.

^x Act on Concession for Works and or Services.

^{xi} Amendment to the Public Procurement Law of 2004, available at:

<http://dziennikustaw.gov.pl/DU/2014/1232>

- ^{xii} *Urząd Zamówień Publicznych* (Public Procurement Office) (2014) *Sprawozdanie Prezesa Urzędu Zamówień Publicznych o funkcjonowaniu systemu zamówień publicznych w 2013 r.* (Report on the functioning of the public procurement system in 2013).
- ^{xiii} *Urząd Zamówień Publicznych* (Public procurement Office) (2012), Plan for the Digitisation of Public Procurement, available at: <http://www.uzp.gov.pl/cmsws/page/?D:2227>
- ^{xiv} Polish Anti-Corruption Programme for the years 2014-2019, available at : <http://www.cba.gov.pl/pl/prewencjapublikacje/strategia-antykorpcyjna/3409,Rzadowy-Program-Przeciwdzialania-Korupcji.html>
- ^{xv} The European Anti-Fraud Office (OLAF), (2013), Public Procurement: costs we pay for corruption, Identifying and Reducing, Corruption in Public Procurement in the EU.
- ^{xvi} Centre for EU Transport Projects CEUTP, 12/05/2015, Interview with PwC.
- ^{xvii} The Act of 29 August 2014, Amending the Act - Public Procurement Law, available at: <http://dziennikustaw.gov.pl/DU/2014/1232>
- ^{xviii} Renata Kozik (2014), Green Public Procurement criteria for construction contracts, available at: http://suw.biblos.pk.edu.pl/resources/i4/i4/i6/i8/i4/r44684/KozikR_GreenPublic.pdf
- ^{xix} National Action Plan on Sustainable Procurement 2013-2016 <http://www.uzp.gov.pl/cmsws/page/?F:379>
- ^{xx} <http://www.scpclearinghouse.org/c/5-sustainable-public-procurement/scp-initiatives/279-national-action-plan-on-sustainable-public-procurement-for-2013-2016.html>
- ^{xxi} Ministerstwo Gospodarki (Ministry of Economy), Dynamic Poland 2020 –2013, available at: http://www.mg.gov.pl/files/upload/17492/SIEG_PL_wersja%20książkowa.pdf
- ^{xxii} Dynamic Poland R&D report, available at: http://www.mg.gov.pl/files/upload/17492/SIEG_PL_wersja%20książkowa.pdf
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- ^{xxiv} OECD and European Commission (2013), Organising Central Public Procurement Functions – Sigma Initiative -, available at: http://www.sigmaweb.org/publications/Brief26_CentralPPFunctions_2013.pdf
- ^{xxv} The Supreme Audit Office (2013), Report available at: <http://www.nik.gov.pl/plik/id,5600.pdf>
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- ^{xxviii} European Commission (2015) DG REGIO Annual Activity Report 2014.
- ^{xxix} *Urząd Zamówień Publicznych* (Public procurement Office) (2013), National Action Plan 2013-2016, Polish version, available at: <http://www.uzp.gov.pl/cmsws/page/?P:10996>
- ^{xxx} Programming of the 2014 – 2020 financial perspective – Partnership Agreement Poland, p. 241, available at: https://www.mir.gov.pl/fundusze/Fundusze_Europejskie_2014_2020/Documents/UP_ang.pdf
- ^{xxxi} Programming of the 2014 – 2020 financial perspective – Partnership Agreement Poland, p. 98, available at: https://www.mir.gov.pl/fundusze/Fundusze_Europejskie_2014_2020/Documents/UP_ang.pdf
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- ^{xxxiii} European Commission (2014), DG HOME, EU anti-corruption report, Annex Poland.