

ACT of 28 September 1991 ON FISCAL CONTROL

(Consolidated text: Dziennik Ustaw 2011, No. 41, item 214, with subsequent amendments: Dziennik Ustaw 2011, No. 53, item 273, No. 230, item 1371)

(Excerpts)

Chapter 1. General Provisions

Article 1. 1. The purpose of fiscal control is to protect the interests and property rights of the State Treasury and to ensure effective execution of tax obligations and other dues which constitute the income of the State budget or State earmarked funds.

2. The purpose of fiscal control is also to examine the compliance of the management of assets of other State legal persons with the law, as well as to prevent and disclose the offences specified in Articles 228 to 231 of the Penal Code, committed by persons employed by or in the service of organizational units under control of the minister competent for public finance.

Article 2. 1. The scope of fiscal control shall comprise:

1) control of veracity of the tax bases declared and correctness of calculation and payment of taxes constituting the State budget income, as well as other dues of the State budget or State earmarked funds;

2) disclosure and control of economic activity not declared for taxation;

3) control of the sources of origin of property and revenues not justified by the revealed sources or revenues from unrevealed sources;

4) control of the expediency and compliance with law of the management of public funds and funds from the European Union and international financial institutions, except for control of the expediency of utilization of funds included in own incomes and the general subvention of a territorial self-government unit;

5) control of compliance with conditions for financing the assistance from the funds referred to in subparagraph 4;

6) control of correctness of the transfer of own means to the budget of the European Union;