



**CIVIL DEVELOPMENT
FORUM (FOR)
ANNUAL REPORT 2015**



LADIES AND GENTLEMEN,

By means of broadly understood civic education, the Civil Development Forum (FOR) aims to increase an active support for individual freedoms within the society and, what follows, to raise the level of the rule of law in the state. Poland must be able to accomplish its historical goal: to reach Western standards of living and build a system where the state provides citizens with adequate protection against a host of physical threats instead of constituting such a threat itself.

A substantial expansion of individual freedoms and a raise in the level of the rule of law commenced in Poland in 1989, following the collapse of the Communist system. Yet, a lot still remains to be done, especially in the area of the level of the rule of law and protection of economic freedom. Furthermore, even in democracy, freedom, in particular economic, and the rule of law require a permanent and strong civil protection.

The broad scope of liberties, possible only when political authority is subject to strong limitations and the state performs its protective function well, creates the best conditions for a long term economic development which, in turn, is of utmost significance for the country trying to make up for three hundred years of backwardness in relation to the West. And Poland is such a country.

Professor Leszek Balcerowicz
Chairman of the FOR Board

LADIES AND GENTLEMEN,

The activities of the Civil Development Forum (FOR) aim to develop and promote good solutions while blocking those bad. They focus on two main thematic areas. One of them is the stability and development of economy with a particular emphasis on reforms required for Poland to be capable of continuing its efforts at catching up with the Western societies in terms of the standard of living. The second, equally important part of our work, comprises research dedicated to the rule of law and administration of justice. FOR engages in defence of the rule of law wherever it is undermined. The same assumptions guide our educational activities.

In 2015, while discussing specific proposals and events attracting the focus of both media and public opinion, we strove to provide honest arguments, motivate to act and think independently. This report presents several of the Civil Development Forum' most crucial activities in 2015.

Our Foundation's operations in 2015 were possible exclusively thanks to the support of donors and labour of many people: experts, volunteers, partners, and our Foundation's Team.

Therefore, I would like to extend our best thanks to all the parties whose financial, content-related, and promotional involvement allowed us to implement a whole range of important and ambitious projects. Thank you for being with us and I do hope that in 2016, a year which – as indicated by the first changes being introduced in Poland - is going to require an intensified activity, you will not abandon faith that a truly good change is possible and the belief that organisations such as FOR may become an active civic part of such a change.



Agata Stremiecka
President of the Executive Board

FOR IN NUMBERS

40

In 2015, we released
40 publications

200 000

Almost 200 thousand unique
users of www.dlugpubliczny.org.pl
– website of FOR's public debt clock

500

Our publications count
almost 500 pages

13

The 12th and 13th edition of
Leszek Balcerowicz School

174

174 proposals were submitted
in the 7th edition of the
Economic Comics Contest

26 025

Our publications were
downloaded almost
27 thousand times

500

500 participants of
The Next 25 Years conference

8500

By the end of 2015,
our newsletter had
8,5 thousand subscribers

70 000

70 thousand visitors at
The Civil Development Blog
(Blog Obywatelskiego Rozwoju)

10 000

Approx. 10,000 people
participated in lectures delivered
by Prof. Leszek Balcerowicz and
meetings organised by FOR
all over Poland

FOR IN THE MEDIA

In 2015, on average our experts and
associates were quoted by the media
29 times a week.

Their commentaries, articles, and
interviews are regularly published in such
daily newspapers as *Rezcpospolita*,
Gazeta Wyborcza, *Dziennik Gazeta
Prawna*, as well as by Polish Radio, TOK
FM, and the Polish Press Agency (PAP).

In 2015, the name of the Civil
Development Forum (FOR) on average
appeared in the media
10 times a day.

The Forum's own press and online articles,
commentaries, and interviews were on
average released
8 times a month.

FOR's quotability in the press:
On average 6 times a week.

FOR's quotability on www pages:
On average 50 times a week.

FOR's quotability on TV and radio:
On average 8 times a week.

In total, our publications were quoted in
the media
1,524 times.

We run 9 websites, including 2 dedicated
to our flagship projects. We have 5 official
Facebook profiles. FOR is also active on 6
main social media channels. In 2015, the
number of our fans on Facebook increased
by 35%. The range of our tweets recorded a
4-fold expansion.

*'An increase in quoting FOR publications and in
our experts' activity in the media means that
they are a source of reliable information for both
journalists and public opinion. Our studies are
used not only by editorial offices with nationwide
range, we can also boast of regularly reaching to
local, sectoral, and foreign media.'*

Natalia Wykrota
Director, New Media Specialist

SELECTED PROJECTS

‘THE NEXT 25 YEARS’

The report entitled: ‘Next 25 years: what reforms do we need to implement to catch up with the West?’. Comprehensive report about essential reforms to enable faster long-term economic growth in Poland.



LEPSZEPODATKI.PL

The purpose of the “Better Tax System” project is to develop a new and transparent Tax Code. Our aim is to cooperate with the authorities in the fields that were not covered by the governmental plans so far. We also monitor the government’s activity in the area of tax legislation. Together with other organizations we would like to identify good solutions and support their quick implementation.

PUBLIC DEBT CLOCK

The debt clock installed in 2010 shows the level of public debt in Poland. Since 2013 the clock has also displayed the implicit debt (liabilities of the pension system). The screen is located in the city centre of Warsaw and available online at: www.dlugpubliczny.org.pl



SPRAWDZPODATKI.PL

An innovative online “Tax Calculator” that allows users to check what part of their salary is given to the state in taxes and social contributions. The aim of this tool is to show that taxes and public expenditures are two sides of the same coin.

ULEPSZPRAWO.PL

Ulepsprawo.pl or “Improve the Law” is a law monitoring system which allows citizens (especially entrepreneurs) to share with us information about harmful regulations and irregularities among public administration. We use this information to prepare reports and policy recommendations.



ECONOMIC COMIC BOOKS

Contest for the best comics about economics. Comic books are published every year together with lesson scenarios and delivered to thousands of schools in Poland. We also organize conferences and training for teachers about innovative methods to teach economics.

LESZEK BALCEROWICZ SCHOOLS

Three days long seminars for students full of lectures and workshops with the best economists, lawyers and journalists. We organize these events twice a year and the participants are selected in an essay contest.



ANALYSES AND REPORTS

Research on essential economic and legal issues. Our papers contain diagnosis and policy recommendations. We also show best practices from other countries.

SPRAWDZSAMORZAD.PL

“Check Your Local Authority” online tool was made by FOR in order to give every citizen the opportunity to monitor the financial situation of his/her local government and verify its spending.

POLICY ALERTS POLICY ENDORSEMENTS

Short comments by our experts about current economic, legal and political issues. All of our publications are delivered to authorities and the public through the media.

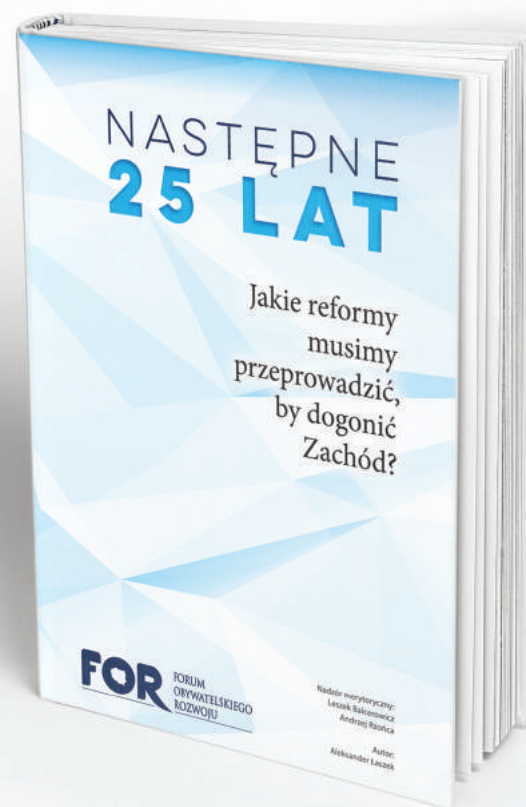
‘NEXT 25 YEARS: WHAT REFORMS DO WE NEED TO IMPLEMENT TO CATCH UP WITH THE WEST?’ REPORT

THE MOST EXTENSIVE RESEARCH-AND-ANALYSIS PROJECT REALISED BY FOR IN 2015

On 8 September 2015, during the Economic Forum in Krynica, the Civil Development Forum (FOR) presented a report of almost 200 pages entitled ‘Next 25 Years: What Reforms Do We Need to Implement to Catch Up with the West?’. The FOR team and external experts took almost a year to produce the report.

Available prognoses of the European Commission and the OECD point to an approaching slow-down in the economic growth in the next 25 years. The diagnosis and recommendations of the team of FOR experts are based on three growth scenarios for Poland.

- No reform scenario – in this scenario, similarly as the European Commission and the OECD, we assume that authorities do not engage in more in-depth reforms. According to this scenario, within the next 25 years Poland would only insignificantly decrease the distance to Western European countries.
- Crisis scenario – this scenario assumes not only a lack of reforms, but also anti-reforms, e.g. lowering the retirement age, rapid deterioration in public finances, and further politicisation of economy. Such governmental policy and the lack of indispensable reforms would substantially increase the risk of an economic crisis.
- Reform scenario – this scenario presents recommendations of changes to be introduced to catch up with Western European countries in 25 years.



‘Poland’s position in the world first and foremost depends on the strength of our economy. In restless times, economic growth is the best guarantee for our improved security.’

Aleksander Łaszek
Author of the Report
Vice-President and Chief Economist at FOR

THE FULL REPORT IS AVAILABLE AT
WWW.FOR.ORG.PL



On 19th October, the Warsaw School of Economics (SGH) hosted an event during which the *NEXT 25 YEARS* Report was presented and Prof. Leszek Balcerowicz outlined the scenarios of changes in Polish economy along with their predicted consequences

WHY SHOULD WE ACT NOW?

The rate of economic growth is of fundamental significance for the standard of living of every one of us. This is particularly true in the case of countries such as Poland, which are forced to make up for the lost time. Over the last 25 years, Poland, next to Estonia and Ireland, belonged to a group of the fastest developing EU Member States. Despite the fast growth during the last 25 years, we are still the 6th poorest country in the EU. Currently, the GDP level per citizen in Poland constitutes only 54% of that in Germany.

Therefore, in order to catch up with Germany and other Western countries richer than Poland, we need a strong pressure exerted by citizens onto the people in the government to enforce reforms. In the *Next 25 Years* report, we included our reform proposals and their effects.

In 2015, the FOR Foundation conducted an intensive campaign promoting reform proposals included in the Report in the media, opinion-forming circles, as well as among entrepreneurs and politicians. Our diagnosis and recommendations were quoted on many occasions in the most prominent nationwide and regional media.

The media quoted the Report as many as **310 times!**

WITHOUT REFORMS WE WILL CEASE TO CLOSE THE GAP BETWEEN POLAND AND THE WEST; THE RISK OF ECONOMIC CRISIS WILL ALSO INCREASE.

BETTER TAX SYSTEM: LEPSZEPODATKI.PL

In 2015, the Civil Development Forum launched a long term project entitled 'Better Tax System'. The project aims to conduct a thorough analysis of the tax system and develop proposals for its improvement.

One of the project parts was development of a new Tax Code. Besides, the FOR experts carried out a detailed analysis of the proposal submitted by the Taxation Law Codification Committee working during the rule of the PO and PSL coalition government. Moreover, the project developed assumptions for the new tax system in the area of substantive law. In the second part, the project will carry out a thorough review of acts regulating individual taxes (VAT, PIT, CIT, and excise tax).

Our main goal is to thoroughly simplify provisions of the Taxation Law by eliminating inconsistencies and contradictions. An objective debate on such a complex domain is not possible without presenting consistent and detailed proposals for changes and intensive, well-planned, and effective campaign.

In 2016, we will present a report dedicated to the repair of the tax system.

The project has been coordinated by Prof. Dariusz Adamski and Mirosław Barszcz, a former Minister of Finance.

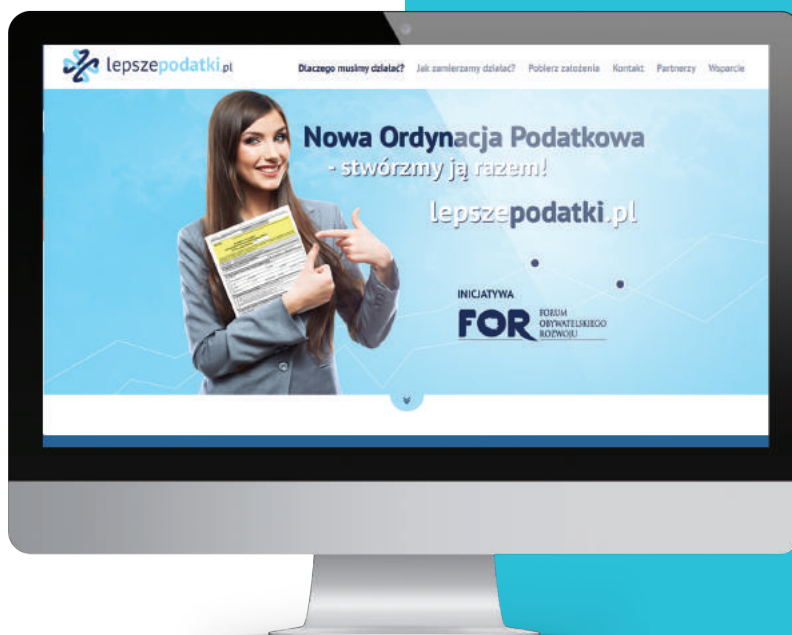
TAX CALCULATOR SPRAWDZPODATKI.PL

For the majority of Poles, millions and billions of PLN debated in the Parliament are abstract amounts. Yet, the tax amounts we pay everyday when collecting salaries or shopping are a lot less abstract. They are a cause of frequent complaints, and for this reason FOR developed a simple Tax Calculator, using technology provided by the Lithuanian Free Market Institute.

It allows each of us to estimate how much money in the form of various taxes and contributions we pay to keep the state running. The tool also shows what the state spends this money on: which part of these funds is allocated to, among others, retirement pensions, health service, education, and other purposes.

At www.sprawdzpodatki.pl one may learn about the relationship between public expenditures and our individual incomes and taxes. Using the FOR calculator, each user may generate their own personalised Bill from the State. It is enough to navigate to www.SprawdzPodatki.pl and follow the instructions.

Since the beginning of the year, the Calculator website was visited by 319,647 unique users.



LEARN MORE AT
WWW.LEPSZEPODATKI.PL
ORAZ WWW.SPRAWDZPODATKI.PL

PUBLIC DEBT CLOCK

On 28 September five years passed since the Public Debt Clock was launched on the Cepelia building in the centre of Warsaw. The clock shows the value of the state's public debt. Next to the explicit debt, the Clock also shows the implicit debt (pension system liabilities).

Public debt (the debt of government and territorial government institutions) per capita is increasing constantly. At the end of June 2015 it was PLN 28,577 to increase to PLN 29,941 at the end of December 2015.

The condition of public finances in Poland is not good and reforms are needed. The Clock is designed to inform the society about the situation of public finances and to mobilise citizens to exert pressure aimed at improving this situation.

The project is coordinated by Aleksander Łaszek (FOR). Similar public debt counting tools exist in several other countries as well.

A press briefing of Prof. Leszek Balcerowicz and Aleksander Łaszek during the 5th anniversary of launching the Public Debt Clock.



TO FOLLOW THE INCREASING PUBLIC DEBT VISIT:
WWW.DLUGPUBLICZNY.ORG.PL

BILL FOR GOVERNMENT SERVICES

Already for the third time, the Civil Development Forum developed and presented the public opinion with the 'Bill from the State'. The bill is a transparent presentation of the state's various expenditures in conversion per capita. Every year we organise an information campaign concerning the Bill in front of selected Tax Offices on the last day of filing tax declarations.

The annual personal income tax (PIT) settlement is a good moment to stop and think how much the Polish state costs us. In the first order, it must be emphasised that taxpayers' money is spent not only by the government, but also by local authorities, the National Health Fund, the Social Insurance Institution, the Agricultural Social Insurance Fund, and other public institutions.

Filing the PIT declaration, we see how much income tax we paid the previous year. On this occasion, it is worth stopping to think how the Polish state spends our tax money.

Rachunek od państwa Rzeczpospolita Polska za wydatki W ROKU 2014	
	cena na 1 mieszkańca
Usługa	
Emerytury z ZUS	2739
Emerytury z KRUS	313
Emerytury żołnierzy, policjantów i pozostałych służb mundurowych, sędziów i prokuratorów	360
Renty	987
Dodatki do rent i emerytur, dodatki pielęgnacyjne, zasiłki chorobowe, itp.	557
Składki NFZ i PIT emerytów i rencistów	952
Pomoc społeczna, wsparcie dla bezrobotnych	921
Ochrona zdrowia	2026
Wojsko	620
Policja i straż pożarna (z budżetu państwa)	277
Sądy i więzienia	251
Podstawówki, gimnazja i szkoły średnie	1559
Szkolnictwo wyższe	652
Administracja rządowa	332
Administracja samorządowa	461
Administracja ZUS, KRUS i NFZ	144
Urzędy naczelnych organów władzy państwowej, kontroli i ochrony prawa oraz sądownictwa	55
Drogi krajowe	269
Drogi i transport (samorzady)	955
Tory	86
Gospodarka mieszkaniowa	240
Ochrona środowiska	374
Rolnictwo, leśnictwo i rybactwo	204
Sport i wypoczynek	183
Kultura	287
Składka do budżetu UE	477
Inne	2155
Koszt obsługi długu publicznego	983
Razem PLN	19409

Łącznie wydatki publiczne w 2014 roku były o 8% wyższe od dochodów. W rezultacie dług publiczny w przeliczeniu na jednego mieszkańca wzrósł do poziomu 2726 zł i był o 2042 zł wyższy niż w 2013 roku. Wyliczenia te nie uwzględniają zmian w OFE, których konstytucyjność bada obecnie Trybunał Konstytucyjny.

FORUM OBYWATELSKIEGO ROZWOJU
Facebook.com/FundacjaFOR
www.for.org.pl

FOR PUBLICATIONS IN 2015

FOR ANALYSES

Analysis 1/2015

A Job for a Graduate – Difficult to Find, Easy to Lose?

Anna Baranowska-Rataj, 26 March 2015

Analysis 2/2015

The Success of the Chilean Pension System and Popular Myths. Conclusions for Poland

Paweł Wieprzowski, 29 June 2015

Analysis 3/2015

Proposed Labour Code and Civil Law Changes in the Scope of Employment Contracts

Aleksander Łaszek, Wiktor Wojciechowski, 2 July 2015

Analysis 4/2015

Takeover of the Private Pension Funds' Assets by the State Put a Hold on Development of the Capital Market Favoured by the EU

Tomasz Bardziłowski, 13 July 2015

Analysis 5/2015

Mediation as a Chance for Improvement in the Administration of Justice

Anna Wąsowska, 22 July 2015

Analysis 6/2015

Barriers for the Opening of the Postal Market in Poland

Kamila Bodo, 29 July 2015

Analysis 7/2015

The Reform of the Criminal Procedure Should Go Further. Changes in the Prosecutor Office Are Necessary

Michał Magdziak, 16 September 2015

Analysis 8/2015

Instead of Repair, Destabilisation of Our Country's Public Finances

Aleksander Łaszek, Rafał Trzeciakowski, 30 September 2015

Analysis 9/2015

Presidential Tax Code Amendment. What Is Left of Good Intentions?

Dariusz Adamski, 6 October 2015

Analysis 10/2015

Governmental Tax Code Amendment: More Power to Tax Office, Less to Taxpayers

Dariusz Adamski, 13 October 2015

Analysis 11/2015

New Parliament Should Support Further Works of the General Taxation Law Codification Committee

Dariusz Adamski, 16 October 2015

Analysis 12/2015

Will Fulfilling Election Promises Help Poland Catch Up with the West?

Wiktor Wojciechowski, Aleksander Łaszek, Rafał Trzeciakowski, Anna Patrycja Czepiel, 21 October 2015

Analysis 13/2015

Tax on Financial Transactions – a Harmless Zombie or a Knock-Out for Polish Capital Market?

Tomasz Bardziłowski, 22 October 2015

Analysis 14/2015

Mediation: Benefits for Entrepreneurs, Lawyers, and Civil Society

Anna Wąsowska, 29 October 2015

Analysis 15/2015

Procrastinating and Softening – i.e. how Polish Authorities Repair Tax System

Dariusz Adamski, 17 November 2015

Analysis 16/2015

The Family 500+ Programme – Little Advantage, High Costs

Rafał Trzeciakowski, Olga Zajkowska, 3 December 2015

Analysis 17/2015

EU Funds Will Not Replace Reforms Necessary in Poland

Damian Olko, 7 December 2015

Analysis 18/2015

Constitutional Crisis, i.e. How Politicians Are Weakening the Rule of Law in Poland

Marek Tatała, Małgorzata Świeca, Karolina Wąsowska, Michał Magdziak, 16 December 2015

'First and foremost, FOR means independent thinking. Reaching to FOR reports, I am certain that they are prepared by people who are the furthest from following fashionable intellectual trends or momentary fads. FOR also means professionalism of the highest standard. The highest standard, i.e. free of the need to ideologise, reliable, and – what is of particular importance for a journalist – to the point. Both Poland as such and our Rzeczpospolita daily need it very much.'

Bogusław Chrabota
Editor-in-Chief of the Rzeczpospolita daily

FOR POLICY BRIEFS

- **Amicus Curiae for the Constitutional Court on the Changes in the Private Pension Funds System**
Marek Tatała, 12 January 2015
- **Crisis in Greece – FAQ**
Aleksander Łaszek, Marek Tatała, 24 January 2015
- **European Commission’s Tough Stance on Greece is a Myth**
Anna Patrycja Czepiel, 25 February 2015
- **Polish ‘Swiss Franc Loans’ Problem**
Marek Tatała, 26 February 2015
- **Doubts Should Be Settled in Taxpayer’s Favour**
Dariusz Adamski, 3 April 2015
- **Before the Elections MPs Abandoned a Good Draft of Changes to the Labour Code**
Anna Patrycja Czepiel, 14 April 2015
- **A. Duda’s Promises in Presidential Campaign Are Much More Costly than Those Made by B. Komorowski**
Aleksander Łaszek, Rafał Trzeciakowski, 21 May 2015
- **Government Is Implementing FOR’s Postulates on Increasing Access to Professional Consultancy in Schools**
3 June 2015
- **Erroneous Michał Nowosielski’s Assessment of the Private Pension Funds’ Takeover**
Marek Tatała, 8 June 2015
- **How to Decrease Dualism on Polish Labour Market Without Pouring the Baby Out with Bathwater**
Aleksander Łaszek, Wiktor Wojciechowski, 28 July 2015
- **Without Raising the Investment Rate, Poland Will Never Catch Up with Rich Countries of the West**
Rafał Trzeciakowski, 24 September 2015
- **Constitutional Tribunal’s Stance on Private Pension Funds Is Short-sighted**
Marek Tatała, 6 November 2015
- **Restoring the Previous Retirement Age Will Force Young Poles to Emigrate**
Aleksander Łaszek, Rafał Trzeciakowski, 8 December 2015

FOR POLICY ALERTS AND POLICY ENDORSEMENTS

- FOR policy alert (no. 62)**
Introduction of a tax avoidance clause may be unconstitutional
Grzegorz Keler, 13 January 2015
- FOR policy alert (no. 63)**
The European Commission is weakening tax rules in the EU
Anna Patrycja Czepiel, 12 February 2015
- FOR policy alert (no. 64)**
Presidential Tax Code Draft Amendment
Dariusz Adamski, 13 March 2015
- FOR policy alert (no. 65)**
Bankruptcy Law may be difficult to execute despite an important reform
Marek Tatała, 4 May 2015
- FOR policy alert (no. 66)**
Draft Amendment of the Labour Code does not remedy the cause of abuse of contracts for definite period of time
Anna Patrycja Czepiel, 23 July 2015
- FOR policy alert (no. 67)**
Despite the deficit, politicians announce an increase in public spending
Anna Patrycja Czepiel, 10 August 2015
- FOR policy alert (no. 68)**
Act on Swiss Franc borrowers – yet another example of unpredictability of Polish law
Anna Patrycja Czepiel, 14 August 2015
- FOR policy alert (no. 69)**
Excessive duration of court proceedings is a systemic problem
Michał Magdziak, 21 December 2015



**ALL PUBLICATIONS ARE AVAILABLE
FREE-OF-CHARGE AT
WWW.FOR.ORG.PL**

FOR ACTIVITIES IN THE AREA OF LAW AND ADMINISTRATION OF JUSTICE

Principles of the rule of law and efficient administration of justice are important areas of FOR's activity, due to their significance for a faster economic growth. Not only effects of specific state policies are of importance for FOR, Also the quality of legal regulations and transparency in the functioning of public entities is of significance.

In the frames of improving the administration of justice, FOR supports alternative dispute resolution methods. In October 2015, FOR and the Lewiatan Mediation Centre held a conference on mediation. The event was organised in the frames of the project entitled **Mediation as a New Category in Legal Activity** and it saw participation from **more than a hundred lawyers, mediators, entrepreneurs, academics, and journalists**. At the same time, FOR published analyses on the role of mediation in an efficient administration of justice system and ways for increasing the popularity of this dispute resolution method.

In 2015, FOR engaged in activities aimed at **improving the Bankruptcy Law**. In market economy, next to an easy access to the market, the manner of exiting the market by companies (those least effective) is also of importance. In January 2015, FOR held a **conference dedicated to the Bankruptcy Law**. The event was participated in by prominent practitioners, lawyers, and economists, among others Prof. Leszek Balcerowicz (FOR, SGH Warsaw School of Economics), Regional Court Judge Anna Czapracka (KSSIP), Maciej Geronim, attorney-at-law (Ministry of Justice), Tadeusz Białek, PhD. (ZBP), Bartosz Groele, attorney-at-law (Allerhand Institute), and many others.

'More economic freedom and rule of law equals a faster economic growth. Thanks to high quality analytical works, effective communication, and strengthening civil pressure, FOR promotes an economic policy allowing to faster close the gap in the standard of living between Poland and richer Western countries. I am proud I have a chance to contribute to supporting this goal of prime significance for Polish economy.'

Marek Tatała
Vice-President and Economist

Throughout the year FOR advocated an implementation of a **new improved Act on Bankruptcy and Restructuring Law** which has substantially altered the provisions in force to-date. The new Act was passed in April 2015 and we will keep monitoring its impact on bankruptcy processes in Poland.

In 2015, FOR continued its activities aimed at defending Poles' retirement savings which in 2014 had been 'transferred' from the Private Pension Funds (OFE) to the Social Insurance Institution (ZUS). At the beginning of January 2015, we publicised and sent to media outlets a motion of *amicus curiae* which FOR passed to the Chairman of the Constitutional Tribunal.

FOR regularly filed motions for granting **public information** in various matters of importance for the Foundation's activities. In the majority of cases, the information was obtained, although some motions were rejected. Where the decisions were negative, FOR sought a recourse to court. In 2015, FOR also continued its activity in **The Coalition for Open Government**.

Conference *Mediation as a New Category in Legal Activity* organized by FOR and Lewiatan Mediation Center, October 2015



The last quarter of 2015 was filled, first and foremost, with activities aimed at defending the rule of law and the Constitutional Tribunal. At the end of the year, we published an analysis of the constitutional crisis in which we demonstrated why the Constitutional Tribunal is important for citizens and how the government party's (Law and Justice - PiS) actions are detrimental to the functioning of the Constitutional Tribunal and constitute a damage to the rule of law. FOR experts in the media commented on events related to the Tribunal, emphasising economic consequences of these changes, including the weakening of Poland's credibility in the eyes of both Polish and foreign investors. Together with other NGOs, still before the Ministry of Foreign Affairs' official motion, we sent a letter concerning the Constitutional Tribunal to the Venice Commission. Activities aimed at defending the rule of law and the Constitutional Tribunal's independence from politicians will remain one of the FOR's priorities also in 2016.

'FOR's activities are important because it indicates abnormalities occurring in the administration of justice and legal system in Poland.'

Karolina Wąsowska
Executive Board Assistant
for Legal Affairs

EUROPEAN UNION ANALYSES

In the frames of the *European Union and Development* research programme, FOR analyses which EU solutions are conducive to development of Poland and other Member States, and which are not. We assess both the proposed and the already implemented EU regulations as well as the manner of their implementation by Poland. The European Union should be an area of economic and civil freedom whereas not a territory bound by an ever increasing number of increasingly more detailed regulations making citizens' life difficult. In the frames of our cooperation with the Centrum für Europäische Politik (CEP), FOR regularly releases short Polish commentaries to EU analyses produced by the CEP.

The Centrum für Europäische Politik (CEP) is a German NGO which monitors on current basis and analyses legislative processes conducted on the EU level and shares this knowledge with media, politicians, scientists, and general public. CEP is headed by Lüder Gerken, PhD., Hab.

**FROM THE START OF OUR
COOPERATION WITH CEP,
WE HAVE PUBLISHED
102 ANALYSES**

'We must object to passing new, usually bad laws, which to a great degree is equivalent with additional regulations. This problem will not be solved without a greater involvement of professional organisations. Monitoring the legislation will allow us to analyse ongoing works at the earliest stage and raise alarm should such a need arise.'

Prof. Leszek Balcerowicz
Chairman of the FOR Board

LESZEK BALCEROWICZ SCHOOLS

Leszek Balcerowicz Schools are FOR's most important educational project addressed to students. 30 authors of the best papers in the competition for an article on economic or legal issues participate in a three-day long seminar held twice a year and conducted by prominent representatives from the world of economics, law, business, and media. The project's main goal is to increase students' knowledge in the most crucial areas of modern economy, discuss current economic, political, and legal problems, and inspire involvement in the building of a civil society as well as engagement in activities aimed at realising FOR's mission.

'For me, the autumn edition of Leszek Balcerowicz School was an extraordinary experience, one I will never forget. Not only were the lectures to the point and superbly delivered, but they also inspired me to work more and extend my knowledge.'

Ida Sywula, Gdynia
Essay Contest Winner of the Autumn Edition
of Leszek Balcerowicz School,
13th Edition, 2015

'Undoubtedly, underdeveloped knowledge of economy is detrimental not only to citizens, but to the country's entire economy, whereas educational programmes fail to include reliable courses in entrepreneurship and basics of economics. This is why the principal direction in FOR activities, next to protection of civil freedoms, includes broadly understood informational and educational activities. FOR is an organisation which gives priority to economy rather than politics and emphasises the economic analysis. Poland's future in Europe and in the world depends on the strength of our economy and, in turn, our economy is directly conditioned by preservation of economic freedom.'

Waldemar Szwarczyński, PhD.
President of the Supervisory Board
and Founder of Biofarm Sp. z o.o.

SPRING EDITION

Date and location:
8-10 May 2015, Warsaw

Contest paper title:

1. Activities of tax authorities and entrepreneurship. Case study.
2. Social legislation detrimental to people. Case study.

Lecturers:

Prof. Leszek Balcerowicz – Chairman of the FOR Board
Paweł Budrewicz – President of the PAFERE Foundation
Aleksander Łaszek – FOR
Martyna Mądzielewska, Wojciech Kofin – PKP S.A. Group
Jeremi Mordasewicz – Lewiatan Confederation
Marek Radzikowski, PhD., SGH Warsaw School of Economics, Warsaw
Michał Wąsowski – INNPoland.pl/NaTemat Group

Media Patronage:

Rzeczpospolita daily, ObserwatorFinansowy.pl, StudentNews.pl

AUTUMN EDITION

Date and location:
27-29 November 2015, Warsaw

Contest paper title:

1. Choose and discuss an example of state intervention in Poland which represses the market or limits competition on the market.
2. Choose and discuss an example of an act adopted in the recent years which has adversely impacted the economy.

Lecturers:

Prof. Leszek Balcerowicz – Chairman of the FOR Board
Janusz Jankowiak – NWA I Dom Maklerski S.A.
Marek Kapuściński – President of Procter & Gamble
Jakub Karnowski PhD., President of PKP S.A.
Piotr Krupa – President of KRUK S.A.
Aleksander Łaszek – FOR
Bartosz Marczuk – Wprost
Marek Rozkrut – EY
Agata Stremecka – FOR
Marek Tatała - FOR

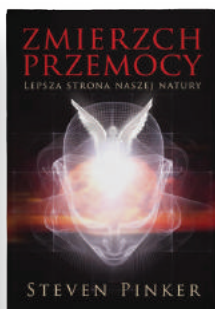
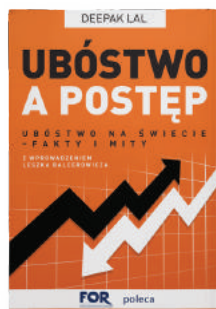
Patroni medialni:

Rzeczpospolita daily, Wprost, Trend, Profit Journal, dlaStudenta.pl, Radio Kampus, Radio Afera.



BOOKS PUBLISHED BY FOR IN 2015

THE CIVIL DEVELOPMENT
FORUM IN COOPERATION
WITH TWO PUBLISHING
HOUSES PUBLISHED THE
FOLLOWING BOOKS:



FOR poleca

REWOLUCJA GAJDARA [GAIDAR'S REVOLUTION]

BY PIOTR AWEN, ALFRED KOCH
WYDAWNICTWO NIEOCZYWISTE
(NOVEMBER 2015)

Interviews with Yegor Gaidar's former collaborators on attempts at enforcing pro-market reforms in Russia. An interesting and telling image of Russia in the wake of Soviet Union dissolution – a country torn apart by contradictions and seeking its road to parliamentary democracy and liberalised economy.

The promotion of the book was accompanied by a debate hosted by the seat of the *Gazeta Wyborcza* daily. The guests of the debate included Alfred Koch, one of the book's authors, prof. Leszek Balcerowicz, and Adam Michnik, the *Gazeta Wyborcza* editor-in-chief.

KNOWLEDGE AND POWER

BY GEORGE GILDER
WYDAWNICTWO ZYSK I S-KA
(NOVEMBER 2015)

The author persuades that financial crises are an inseparable part of capitalism and, by stimulating development, a foundation of its success. Gilder reasons that the vision of a dynamic and creative enterprise has also a moral dimension. Socialism is reactionary as it assumes permanent systems and production levels imposed from above: everything is already known, the demand precedes the supply. Hence, socialism is deterministic while capitalism – altruistic, since it is giving by nature, as it assumes a certain risk stemming from uncertainty.

POVERTY AND PROGRESS

BY DEEPAK LAL
WYDAWNICTWO ZYSK I S-KA
(SEPTEMBER 2015)

The author presents a thesis on a mass reduction of poverty globally and undertakes to prove that **the poor all over the world are catching up with the wealthy** in terms of life expectancy, health, and education. The author supports his claims with results of studies and research conducted in different regions of the world.

THE BETTER ANGELS OF OUR NATURE: THE DECLINE OF VIOLENCE

BY STEVEN PINKER
WYDAWNICTWO ZYSK I S-KA
(OCTOBER 2015)

A constant deluge of information about war, crime, and terrorism makes the world seem increasingly bloody. Steven Pinker, an author of psychological bestsellers demonstrates, however, that intensity of violence has been steadily declining over many centuries. The author also debunks many a myth regarding violence and presents new arguments in defence of modernity and enlightenment.

ECONOMIC COMIC BOOKS



The 7th edition of the Economic Comic Books Competition. The goal of the competition is promoting economic education and increasing civil awareness through accessible and attractive visual content.

In the frames of the nationwide contest annually announced by FOR, graphic artists (both amateurs and professionals) submit works for assessment by jurors. The winning works are published in a special album which is disseminated along with lesson scenarios among teachers and students of middle and high schools.

This year's edition enjoyed a record interest of cartoonists – 174 works in 4 thematic categories were submitted:

- Rotation or Lifetime in Office? – Are Term Limits a Good Solution?
- Take, if They Are Giving It Away ... – on an Ineffective Utilisation of EU Funds by Local Authorities.
- Tax Paradise or Tax Hell – How the Complicated Tax System Makes Regular Mortal's Life a Nuisance?
- Shop Sensibly – on Our Consumer Awareness.

In 2015, 22 works were awarded prizes with the total value of PLN 32, 000.

On 10 September 2015, the jury composed of the members given below chose the laureates of the 7th edition of the competition.

Prof. Leszek Balcerowicz
Chairman of the FOR Board

Jacek Fedorowicz
Satirist and actor

Michał Ogórek
Journalist, columnist, satirist,
and film critic

Marek Raczkowski
Graphic artist, painter, cartoonist,
poster artist, and satirist

Antoni Rodowicz
Book illustrator, poster and
record cover designer, author
of books for children

Tomasz Leśniak
illustrator, animator, and cartoonist, the author
of the *Jeż Jerzy* [George the Hedgehog] cartoon

Rafał Skarżycki
Cartoon scriptwriter, writer, the author
of the *Jeż Jerzy* [George the Hedgehog] cartoon

Adam Radoń
Director of the International Festival
of Comics and Games in Lodz

Teresa Notz
Member of the Bank Zachodni WBK Foundation Council

'While economy-related education should perhaps be attractive, it most certainly should not be boring. This is why for the last seven years the Civil Development Forum has announced a competition for the best comic books on economy.'

Prof. Leszek Balcerowicz
Chairman of the FOR Board



Economic Education in the 21st Century – FOR conference for teachers (April 2015)

ECONOMIC EDUCATION

To improve economic education at schools FOR prepares the curriculums of the lessons for teachers. These curriculums are related to subjects of the economic comic books. Their content is developed by experienced education methodologists and complies with the general core curriculum for junior high and secondary schools.

Every teacher can order an album and a CD with comic books and lessons curriculum free-of-charge. The project is addressed at Social Studies teachers and educators delivering courses in introduction to entrepreneurship. Already more than 2 thousand teachers have received materials prepared by FOR. That means that more than 250 thousand students have accessed them. Below, we present opinions of the teachers who conducted classes using the materials from the previous editions of the competition. The opinions we collected in the form of anonymous surveys:

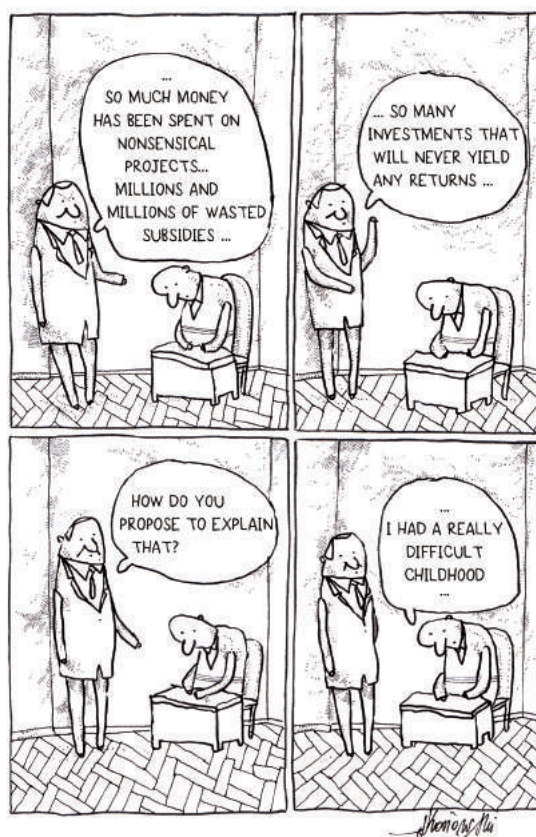
- 'My students like comic books. For many of them economics-related issues are not very interesting. This form makes them a lot more 'digestible'.'
- 'It is something new and different in a classroom and gives students a possibility to freely express their opinions. The materials are definitely more interesting than the textbook itself.'
- 'Students like innovation, teaching aids of this type are not used in enough subjects. A comic book is 'something' that attracts the young addressee's attention.'

'Combining economy and a comic book has proved to be a fantastic idea. With each year, the competition has been enjoying a growing interest among Poles. Each participant can present their skills before exquisite cartoonists and satirists'

Jakub Przeździecki
FOR Project Coordinator



MORE INFO AT:
www.komiksyekonomiczne.pl



1st PLACE IN THE SHORT
CATEGORY - JAROSŁAW
KOZŁOWSKI 'CONTROL'

ECONOMIC COMIC BOOK COMPETITION

7 EDITIONS

174 WORKS WERE
SUBMITTED IN THE 7th
EDITION

Bank Zachodni WBK

Grupa Santander

Bank Zachodni WBK
Exclusive Project Partner

INTERNATIONAL ACTIVITIES OF THE CIVIL DEVELOPMENT FORUM

FOR cooperates with numerous foreign liberty think-tanks, in particular including the Atlas Network - the largest network of such organisations - and the regional 4liberty.eu network. We organise international events and engage in international projects and studies. We invite foreign guests, prominent representatives of the freedom movement in the contemporary world. We publish and promote important books, which, if it were not for our initiative, would never appear on Polish market.

FOR cooperates with 4liberty.eu - an international network of NGOs from Central and Eastern Europe. Texts released by FOR are regularly posted on 4liberty.eu website, and our experts participate in international meetings and conferences organised by this network.

FOR is one of the most important Polish partners of the Atlas Network, i.e. the largest international network associating 457 free-market organisations from 98 countries worldwide. FOR experts participate in conferences and trainings organised by the Atlas Network.

**FOR IS PERCEIVED ABROAD
AS ONE OF POLAND'S
BEST THINK-TANKS!**

'I'm quite proud to have FOR as a partner organization to Atlas Network. Poland has fared better than its neighbours since the end of communism, because it trusted its citizenry with freedom and it largely respected the market process. I am grateful for FOR's work, which combines excellent scholarship with an entrepreneurial spirit through which it reaches its target audiences. FOR has a vital role to play in preserving Poland's appreciation for economic liberty, just as surely as Poland will have an important role in the history of 21st century.'

Brad Lips
CEO of the Atlas Network



FREE MARKET ROAD SHOW 2015

On 8 May 2015, the Civil Development Forum (FOR), in collaboration with the **Austrian Economics Center, Friedrich Neumann Foundation for Freedom, Liberty Fund, 4liberty.eu**, and many other partners, on the premises of the SGH Warsaw School of Economics held the **3rd consequent Polish edition of the Free Market Road Show conference**. The aim of this cycle of conferences, which this year were organised in 35 cities of the entire Europe, is to **promote free market ideas and facilitate an exchange of knowledge related to economic issues of countries in the region, as well as share solutions of such problems in the spirit of economic freedom**. The Austrian Economics Centre (the founders of the FMRS and the main organiser of the event) recognised the conference in Warsaw to have been one of the top events in Europe in 2015.

The group of panellists included experts from all over the world: lecturers of renowned universities, economists, politicians, and entrepreneurs. This year the event was combined with the Spring Edition of Leszek Balcerowicz School.

FMRS 2015 CONFERENCE TOUR IN NUMBERS:

Number of participants: **more than 7,000**

Countries visited: **35**

Days: **44**

Speakers: **400**

Number of partner free-market organisations: **90**

Languages: **28**

SHADOW ECONOMY REPORT

The Shadow Economy in the Baltic Sea Region 2015 report constitutes the latest international research into shadow economy in the Baltic Sea region.

In 2015, the Civil Development Forum participated in a research project headed by the Lithuanian Free Market Institute and focused on economies in six countries: Poland, Lithuania, Latvia, Estonia, Sweden, and Belarus.

The Polish part of the project was coordinated by Aleksander Łaszek (FOR) and the research results were presented at a press conference held in November 2015.

Unlike in the Baltic countries where the shadow economy is mostly manifested in purchase of goods, in Poland the main problem is a percentage of people working on cash-in-hand basis. The number of such workers is approx. 2 million.



CIVIL DEVELOPMENT BLOG

It is an important platform of discussion on topics related to economic freedom and the rule of law in Poland and globally.

The blog features short texts from various authors, which are concurrent with the FOR's mission, as well as translations of the most interesting foreign articles. The blog operates on the open formula principle and allows readers to comment on published texts. Since June 2015, Marek Tatała is the editor-in-chief and a permanent administrator of the blog.

IN 2015, THE 44 ENTRIES WERE POSTED ON THE BLOG

'The Civil Development Blog is a platform for a free discussion on important matters in Poland and the world. Authors' short texts allow users to express their own opinions, and we would like invite all those who agree with FOR's mission and activities to read and post their comments.'

Marek Tatała
Vice-President and Economist

Some entries posted since June 2015:

- *Prime Minister's Program: 'A Civilisational Leap - Where To?'*
Leszek Balcerowicz
- *Jarosław Kaczyński's Dangerous Proposals*
Agata Stremecka
- *Let Us Talk About Public Funds in Courts*
Marek Tatała
- *Cuba Is a Chance, Not a Threat*
(translated by Krzysztof Badowski)
- *Computerised Civil Procedure*
Karolina Wąsowska
- *Governmental program providing flats for the youth is a trap*
Jakub Smektała
- *How Much Does a Company Car Pollute the Environment - Example of an Absurd Tax*
Marcin Chmielowski

AUDIOBOOKS FROM AUDIOTEKA.PL

Together with Audioteka.pl, Poland's largest publisher of audiobooks, we are launching a publishing cycle of books dedicated to topics of liberty. The cycle will consist of 10 titles and will commence in 2016. The cycle will be preceded by publication of *Trzeba się bić* ('One has to fight') book.

'One has to fight' is a book based on an interview with Prof. Leszek Balcerowicz conducted by Marta Stremecka. Wyd. Czerwone i Czarne, Warsaw 2014.

In 2015 the book was recorded as an audiobook for the audioteka.pl portal. It is a biographical account from the author of the economic transformation in Poland.

Lectors: Roch Siemianowski and Katarzyna Bagniewska



**YOU MAY ORDER YOUR COPY AT:
WWW.AUDIOTEKA.PL**



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Jeremi Mordasewicz
Arkadiusz Muś (since 31 December 2015)
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Magda Głowała, *Assistant*

Next 25 Years Report:

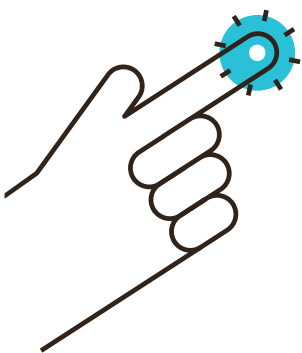
Leszek Balcerowicz, Andrzej Rzońca
– **content-related supervision**,
Aleksander Łaszek – **author**
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FOR VOLUNTEERS 2015:

Energy and commitment of our volunteers is a very important part of our Foundation's activities. If it were not for their daily efforts, we would not have been able to complete so many projects. Cooperation with FOR supplies interesting experience and knowledge, aiding further professional development. In 2015, FOR employed 30 volunteers.

EVERY STUDENT WILLING AND EAGER TO COOPERATE WITH US AND SUPPORTING OUR MISSION – THE STRENGTHENING OF FREEDOM AND RULE OF LAW – MAY APPLY FOR A WORK PLACEMENT OR ENAGEGE IN VOLUNTARY ACTIVITIES AT THE CIVIL DEVELOPMENT FORUM. YOU ARE MOST WELCOME TO JOIN US!





HOW CAN YOU HELP US IN PROTECTING FREEDOM, AND PROMOTING TRUTH AND COMMON SENSE IN PUBLIC DEBATE?

Join our research team. Become one of the authors of FOR publications and one of our **EXPERTS**.



Encourage your friends and **BUSINESS PARTNERS** to support us.

Become a volunteer. Organize a **FOR EVENT IN YOUR CITY**.



Follow us on **FACEBOOK** and **TWITTER**. Subscribe to our **NEWSLETTER**. Watch us on **YOUTUBE**.

BECOME A FOR DONOR. Support our projects. Donate to our foundation account.



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HOW TO SUPPORT FOR?

FOR's activities are made possible mainly thanks to individual donations from our supporters who share our conviction that civil liberties, economic freedom, and democracy are the foundations of a good life for each of us.

DONATIONS FROM INDIVIDUALS AND COMPANIES ARE THE MOST IMPORTANT SOURCE OF OUR FOUNDATION'S FINANCING.

We also try to obtain grants in competitions organised by other NGOs and foundations. In 2015, in keeping with its policy, FOR did not use subsidies from Polish state institutions and state owned enterprises.

You can also support us, even if it is a small amount.

Supporting FOR, you become a substantial part of our Foundation and the civil society. Supporting us, you receive an important tool for defence of civil liberties: knowledge and arguments for further rational action in support of better policies.

'FOR would not be possible without people. We try to work together to accomplish our statutory mission, engaging experts, specialists, and volunteers. Continuous financial support is of crucial significance for the Foundation's support. Even small amount, but donated regularly, guarantee its efficient functioning, at the same time confirming the sense of our Foundation's work. We are extremely grateful for them.'

Patrycja Satora
Development Director

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If you like our activities and would like to join us or support us or if you have an idea for a project or for research, please don't hesitate to contact us.

CIVIL DEVELOPMENT FORUM (FORUM OBYWATELSKIEGO ROZWOJU – FOR)

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