• The National Bank of Poland is putting into circulation coins commemorating the 90<sup>th</sup> anniversary of the establishment of the Supreme Chamber of Control, with the following face values:

#### On 6 February 2009

**10 zł** – struck in proof finish, in silver,

#### On 4 February 2009

2 zł – struck in standard finish, in Nordic Gold.

### The National Bank of Poland

holds the exclusive right to issue the currency in Poland.

Whereas the NBP issues coins and banknotes of general circulation, since 1966 it has also been issuing collector coins.

In 2006, the first Polish collector banknote was put into circulation. The issue of collector items is destined both to commemorate events, anniversaries and well-known personalities and to disseminate knowledge about Polish culture, science and tradition.

Since 1996, the NBP has also issued the occasional Nordic Gold coins of general circulation of 2 złote denomination.

All coins issued by the NBP are legal tender in Poland.

COINS ISSUED IN 2009 COINS ISSUED IN 2009



Information on the Issue Schedule and how to purchase the coins can be found at:

www.nbp.pl www.numizmatyka.nbportal.pl

The coins were struck by the State Mint in Warsaw.

Printed by NBP Printing Office

## NBF

National Bank of Poland

# c o i n s



90<sup>th</sup> Anniversary of the Establishment of the Supreme Chamber of Control

## 90<sup>th</sup> Anniversary of the Establishment of the Supreme Chamber of Control

- The Supreme Chamber of Control (NIK) has evolved from the Supreme Chamber of State Control, established 90 years ago, but the tradition of auditing public finances dates back to the 16th century.
- In 1591, the Sejm of the Republic of Poland appointed the Treasury Tribunal to exercise oversight of the "common treasury". In the 18th century, the Treasury Tribunal was replaced by the treasury committees of the Crown and of the Grand Duchy of Lithuania. In 1791, the Treasury Committee of the Polish-Lithuanian Commonwealth was set up. However, the third partition of Poland took place shortly afterwards, which put an end to the activity of Polish state institutions.
- Along with the emergence of the Duchy of Warsaw, the Main Chamber of Auditors was established. After the Congress of Vienna and following the creation of the Kingdom of Poland the Chamber of Auditors of the Kingdom of Poland was established. Its main responsibility was to carry out ex post audit of all public accounts. The Chamber of Auditors carried out its activities till the end of December 1866, when following the defeat of the January 1863 Uprising, the separate system of state audit of the Kingdom of Poland was abolished.
- After Poland had regained independence, Józef Piłsudski, the Head of State, issued a decree on 7 February 1919 establishing the Supreme Chamber of State Control. It was responsible for overseeing state income and expenditures, proper management of state assets and implementation of the state budget.

- In accordance with the Constitution of March 1921 and the State Audit Act, passed in the same year, the Supreme Chamber of Control (NIK) was appointed to audit the finances of the whole state administration, examine the closing of the State's accounts and make, on an annual basis, a recommendation to the Sejm on granting or refusing the vote of approval to the government. These two documents reasserted the position of the NIK as an independent state authority cooperating with Parliament
- During World War II, the Supreme Chamber of Control operated in exile by force of the decree of the President of the Republic of Poland of 17 February 1940. At home, an Audit Section of the Government Delegation for Poland carried out its activities in conspiracy during the German occupation.
- After WW2 and after the Domestic National Council assumed power in Poland, the responsibilities of the NIK were taken over by the Presidium of the National Council, in accordance with the Act of 11 September on National Councils. In 1949, the Legislative Sejm appointed the Supreme Chamber of Control. The President of the NIK was appointed and removed from office by the Sejm, to which he was also accountable. The NIK retained this relative independence until 1952 when it was abolished and replaced by the Ministry of State Control. In 1957, the Supreme Chamber of Control was reinstated and the principle of the NIK being accountable to the Sejm was restored. The state of affairs

lasted until 1976 when the Act on the NIK was amended. As a result, the Chamber was once again transformed into an administrative body reporting to the prime minister.

- The rise of the Solidarity trade union and the wave of public protests in August 1980 brought about changes in the functioning of the Supreme Chamber of Control. By force of the Act of 8 October 1980, the original model was restored, according to which the state audit authority was to report to the Sejm and be independent of state administration.
- Following the changes initiated by the general election of 4 June 1989, on 23 December 1994 the Sejm passed the Act on the Supreme Chamber of Control, which still remains in force. In accordance with the Constitution of the Republic of Poland of 2 April 1997, the Supreme Chamber of Control is the chief organ of state audit and reports to the Sejm, while the NIK President is appointed by the Sejm, with the consent of the Senate, for a term of six years.
- The Supreme Chamber of Control is an active member of the International Organization of Supreme Audit Institutions (INTOSAI) and the European Organisation of Supreme Audit Institutions (EUROSAI), which it currently chairs. The NIK is involved in modernising state audit by combining its accomplishments in audit with the best solutions and models applied across the world.

the Supreme Chamber of Control. Above the image, a stylized image

of the NIK logo; on the left side of the logo, in inscription, 1919; on its

right side, an inscription, 2009. In the rim, a semicircular inscription,

ON THE EDGE: An inscription, NBP, repeated eight times, every

90. ROCZNICA UTWORZENIA NAJWYŻSZEJ IZBY KONTROLI.

second one inverted by 180 degrees, separated by stars.

Obverse designer: EWA TYC-KARPIŃSKA Reverse designer: URSZULA WALERZAK

The Supreme Chamber of Control



REVERSE: In the centre, a stylized image of the present head

office of the Supreme Chamber of Control. Below the image,

an inscription, 1919-2009. At the top, a semicircular inscription,

90. ROCZNICA/UTWORZENIA. At the bottom, a semicircular

inscription, NAJWYŻSZEJ/IZBY KONTROLI.

Coin designer: URSZULA WALERZAK