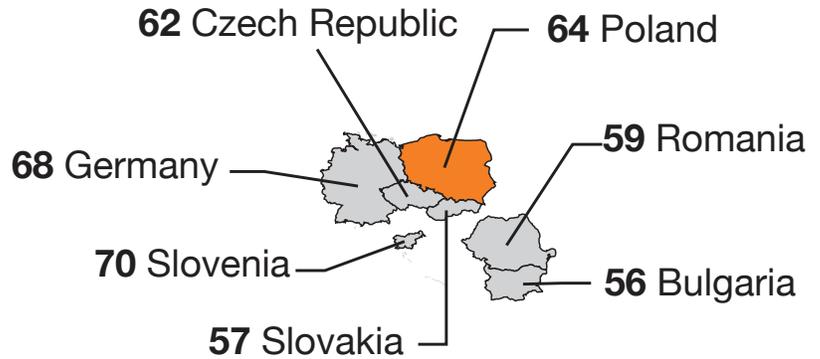
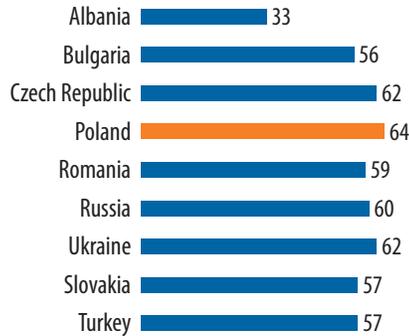




Overall score: 64 (Out of 100) Provides significant information to the public in its budget documents during the year.

How Does Poland Compare to Its Neighbors?



Key Findings

The scores for 92 questions from the Open Budget Survey (see text box) are used to compile objective scores and rankings of the relative transparency of each country's budget process. These scores constitute the Open Budget Index.

Poland's score of 64 is the highest in the Central & Eastern Europe region. It shows that the government provides the public with significant information on the central government's budget and financial activities during the course of the budget year. While some deficiencies remain, the amount of information published is generally sufficient for citizens to assess how their government is managing public funds.

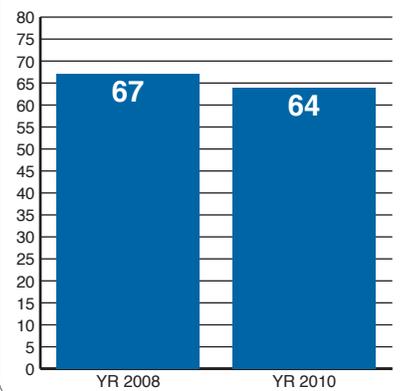
Poland's score declined slightly from 2008 (67) to 2010 (64).

Information in Public Budget Documents

Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	C	Published
Executive's Budget Proposal	C	Published
Enacted Budget	A	Published
Citizens Budget	E	Not Produced
In-Year Reports	A	Published
Mid-Year Review	C	Published
Year-End Report	A	Published
Audit Report	B	Published

OBI Scores Over Two Surveys



* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents the ways the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In Poland the Executive's Budget Proposal is not sufficiently comprehensive. Major gaps in information are found in the following areas:

- It lacks information on certain fiscal activities that can have a major impact on the government's ability to meet its fiscal and policy goals, including information on extra-budgetary funds, quasi-fiscal activities, tax expenditures, contingent and future liabilities, and financial and other assets. Without this information, the public does not know the government's true fiscal position.
- It lacks information that can help explain the relationship between the government's revenue and expenditure plans and its policy and macroeconomic goals. This information is important if the executive wishes to facilitate a broader debate about planned expenditures.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. Poland's Pre-Budget Statement is not sufficiently comprehensive. It does not extensively describe government's macroeconomic and fiscal framework, and it does not include government's policies and priorities that will guide the development of detailed estimates for upcoming budgets.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide data the public can use to assess the government's stated policy priorities and hold it to account. Poland publishes a comprehensive Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Poland does not produce a Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. Poland publishes comprehensive In-Year Reports.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. Poland's Informacja o przebiegu wykonania budżetu państwa za I półrocze 2008 roku (Mid-Year Review) is not sufficiently comprehensive. It does not extensively discuss the changes in economic outlook after budget enactment. It does not explain why changes in estimates were made.

OPEN BUDGET SURVEY 2010

Poland

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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A **Year-End Report** compares the actual budget execution to the Enacted Budget. The Year-End Report can inform policymakers on tax policies, debt requirements, and major expenditure priorities, thus facilitating adjustments for upcoming budget years. Poland publishes a comprehensive Year-End Report.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Poland publishes a fairly comprehensive Audit Report.

Public Participation and Institutions of Accountability

An open budget system includes a strong legislature and SAI that provide effective budget oversight, as well as opportunities for the public to participate in the budget process.

Are oversight bodies effective?

Oversight Institution	Strength**
Legislature	Strong
SAI	Strong

** Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by Poland's legislature is generally strong. However, it does not:

1. have full powers to approve some amendments made to the budget over the course of the fiscal year; and
2. hold extensive open budget discussions at which the public can testify.

According to the Open Budget Survey, budget oversight provided by Poland's SAI is generally strong. However, the executive does not report on steps it has taken to address audit findings.

Recommendations

Poland should:

- increase the comprehensiveness of the Executive's Budget Proposal, Pre-Budget Statement, and the Mid-Year Review;
- begin to produce and publish a Citizens Budget; and
- increase opportunities for the public to testify at legislative hearings on the budget.