



Overall score: **67%** Provides significant information to the public in its budget documents during the year.

Highlights

Information in Public Documents

Poland's score on the Open Budget Index shows that the government provides the public with substantial information on the central government's budget and financial activities during the course of the budget year. This gives citizens tools to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Poland, the proposal provides significant information to the public, though it lacks some important details. This means citizens have a somewhat comprehensive picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is fairly easy to track spending, revenue collection and borrowing during the year. Poland publishes detailed in-year reports and a mid-year review, though the latter document lacks some important details and does not include updated revenue estimates for the budget year.

It is also fairly easy to assess budget performance in Poland once the budget year is over, though there is room for improvement. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected. But while Poland makes its audit report public, there is limited information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains somewhat limited. This is despite the fact that Poland has codified the right to access government information into law, through a law on Access to Public Information.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Poland's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, the legislature holds a limited number of hearings on the individual budgets of central government administrative units in which public testimony is heard.

Notably, Poland's Supreme Audit Institution enjoys a fair degree of independence. The SAI has the discretion to decide which audits to undertake and receives complaints and suggestions from the public to assist it in determining its audit program.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input checked="" type="radio"/> Yes
Executive's Budget Proposal	<input checked="" type="radio"/> Yes
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input checked="" type="radio"/> Yes
Mid-Year Review	<input checked="" type="radio"/> Yes
Year-End Report	<input checked="" type="radio"/> Yes
Audit Report	<input checked="" type="radio"/> Yes

Open Budget Index 2008



Poland

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org

