Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**How has the OBI score for Poland changed over time?**

<table>
<thead>
<tr>
<th>Year</th>
<th>Extensive</th>
<th>Substantial</th>
<th>Limited</th>
<th>Minimal</th>
<th>Scant or None</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>67</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>64</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>59</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>64</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>59</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**How does budget transparency in Poland compare to others?**

<table>
<thead>
<tr>
<th>Country</th>
<th>Scant</th>
<th>Minimal</th>
<th>Limited</th>
<th>Substantial</th>
<th>Extensive</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global Average</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Romania</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Poland</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Slovakia</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Moldova</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Ukraine</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
<tr>
<td>Hungary</td>
<td>42</td>
<td>60</td>
<td>80</td>
<td>42</td>
<td>33</td>
</tr>
</tbody>
</table>

Poland’s score of 59 out of 100 is substantially higher than the global average score of 42.
Poland’s score of 24 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is higher than the global average score of 12.

Poland’s score is in part affected by the change in definition of “publicly available” which from OBS 2017 only recognizes those documents that are published online on the relevant government body’s official website as available to the public. Online availability is now considered a basic standard for the publication of government information. As a result of this change, Poland no longer receives credit for the Mid-Year Review, which is published only in hard copy.

Since 2015, Poland has also failed to make progress in the following way:
- Not producing a Citizens Budget.

### How does public participation in Poland compare to other countries in the region?

Poland’s score of 59 on the 2017 Open Budget Index is largely the same as its score in 2015.

### To what extent do different institutions in Poland provide opportunities for public participation?

Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Poland provide budget oversight?

The legislature provides adequate oversight during the budget cycle. This score reflects that the legislature provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage of the budget cycle.

The main barriers to effective legislative oversight are:

- A debate on budget policy by the legislature does not take place prior to the tabling of the Executive’s Budget proposal.
- The Executive’s Budget Proposal was not approved by legislators before the start of the budget year.
- A legislative committee examines but does not publish reports on in-year budget implementation online.

To what extent does the supreme audit institution in Poland provide budget oversight?

The supreme audit institution provides adequate budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- Moreover, the head of the institution is appointed by the legislature and cannot be removed without legislative approval, which bolsters its independence.
- Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate, and its audit processes are reviewed by an independent agency.

Oversight by an Independent Fiscal Institution

Poland does not have an independent fiscal institution (IFI). While IFIs are not yet widespread globally, they are increasingly recognized as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils.


RECOMMENDATIONS

For more detailed information on the survey findings for Poland, please see the Open Budget Survey Data Explorer at [survey.internationalbudget.org](http://survey.internationalbudget.org).

How can Poland improve transparency?

Poland should prioritize the following actions to improve budget transparency:

- Publish a Mid-Year Review online.
- Produce and publish a Citizens Budget online.

- Increase the information provided in the Executive’s Budget Proposal by providing data on expenditures by economic and functional classifications that are aligned to international standards and by increasing the data on the financial position of the government, such as information on financial and nonfinancial assets.
How can Poland improve participation?
Poland should prioritize the following actions to improve public participation in its budget process:

- Pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during the monitoring of the implementation of the national budget. These mechanisms could build on innovations, such as participatory budgeting and social audits. See www.fiscaltransparency.net/mechanisms/ for examples of such mechanisms.
- Hold legislative hearings on the formulation of the annual budget, during which any member of the public or civil society organizations can testify.
- Establish formal mechanisms for the public to assist the supreme audit institution by participating in relevant audit investigations.

How can Poland improve oversight?
Poland should prioritize the following actions to make budget oversight more effective:

- Ensure the legislature holds a debate on budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the upcoming budget.
- Ensure a legislative committee examines reports on in-year budget implementation and publishes recommendations online.
- Consider setting up an independent fiscal institution to further strengthen budget oversight.

The survey is based on a questionnaire that is completed for each country by independent budget experts who are not associated with the national government.

The draft responses to each country’s questionnaire are then independently reviewed by an anonymous expert who also has no association with the national government.

In addition, IBP invites nearly all national governments to comment on the draft responses and considers these comments before finalizing the survey results.

Researchers respond to comments from peer reviewers and their government, if applicable, and IBP referees any conflicting answers in order to ensure consistency across countries in selecting answers.

The government of Poland provided comments on the draft Open Budget Questionnaire results.