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>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
<th>In-Year Reports</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
</tr>
<tr>
<td>2010</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
</tr>
<tr>
<td>2012</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
</tr>
<tr>
<td>2015</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
</tr>
<tr>
<td>2017</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Extensive</td>
</tr>
</tbody>
</table>

How comprehensive and useful is the information provided in the key budget documents that Poland publishes?

- **Global Average**: Scant
- **Romania**: Scant
- **Bulgaria**: Scant
- **Czech Republic**: Scant
- **Poland**: Scant
- **Slovakia**: Scant
- **Moldova**: Scant
- **Ukraine**: Scant
- **Hungary**: Scant

Poland’s score of 59 out of 100 is substantially higher than the global average score of 42.
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.

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.

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

### Key Budget Documents

**Pre-Budget Statement:** discloses the broad parameters of fiscal policies in advance of the Executive’s Budget Proposal, outlines the government’s economic forecast, anticipated revenue, expenditures, and debt.

**Executive’s Budget Proposal:** submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country’s fiscal situation.

**Enacted Budget:** the budget that has been approved by the legislature.

**Citizens Budget:** a simpler and less technical version of the government’s Executive’s Budget Proposal or Enacted Budget, designed to convey key information to the public.

**In-Year Reports:** include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.

**Mid-Year Review:** contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.

**Year-End Report:** describes the situation of the government’s accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget’s policy goals.

**Audit Report:** issued by the supreme audit institution, this document examines the soundness and completeness of the government’s year-end accounts.

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

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.

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**PUBLIC PARTICIPATION**

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

<table>
<thead>
<tr>
<th>Country</th>
<th>Global Average</th>
<th>Ukraine</th>
<th>Poland</th>
<th>Bulgaria</th>
<th>Hungary</th>
<th>Czech Republic</th>
<th>Slovakia</th>
<th>Moldova</th>
<th>Romania</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12</td>
<td>30</td>
<td>24</td>
<td>22</td>
<td>11</td>
<td>9</td>
<td>9</td>
<td>7</td>
<td>6</td>
</tr>
</tbody>
</table>

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.

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

<table>
<thead>
<tr>
<th>Institution</th>
<th>Adequate</th>
<th>Limited</th>
<th>Few</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive</td>
<td>18</td>
<td>17</td>
<td>0</td>
</tr>
<tr>
<td>Legislature</td>
<td>17</td>
<td>17</td>
<td>0</td>
</tr>
<tr>
<td>Supreme Audit Institution</td>
<td>56</td>
<td>17</td>
<td>0</td>
</tr>
</tbody>
</table>
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.

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.

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.
Research to complete this country’s Open Budget Survey was undertaken by:
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Email: bialynip@uek.krakow.pl

Further Information
Visit openbudgetsurvey.org for more information, including:
■ The Open Budget Survey 2017: Global report
■ Data explorer
■ Methodology report
■ Full questionnaire

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 Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between August 2016 and January 2018 and involved about 300 experts in 115 countries. The Open Budget Survey 2017 assesses only events, activities, or developments that occurred up to 31 December 2016. The survey was revised somewhat from the 2015 version to reflect evolving methods for disseminating budget information and to strengthen individual questions on public participation and budget oversight. A discussion of these changes can be found in the Open Budget Survey Global Report (see link below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable parties.