

decyzje ekonomiczne podmiotów oraz ogólna wiarygodność dysponentów publicznymi środkami pieniężnymi. Ułatwia również ich działania w okresach kryzysów finansowych. By jednak zasada przejrzystości gospodarowania publicznymi środkami pieniężnymi mogła być należycie realizowana, ważną kwestią jest forma i sposób, w jaki są przekazywane wymagane o niej informacje.

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### **TRANSPARENCY AND OPENNESS AS THE RULES OF THE MANAGEMENT OF PUBLIC MONEY**

The construction of the principles of Polish financial (budgetary) law, as well as their analysis and evaluation are important because they allow to find out weak points or statutory gaps and to propose necessary changes and improvements. The principles of law are norms assessed as particularly important in the specific area of law. They are considered to be the superior values of law as they express its axiological base, providing the "philosophy" of the specific area of law. The principles of budgetary law form the criteria of its interpretation, directly resulting from this branch of law. However, there are different catalogues of these principles proposed.

The principles of transparency and openness in the management of public money occupy a special place among others. The transparency of public finances and the appropriate communication with the environment are extremely important because they allow for greater flexibility in the choice of short and long-term objectives such as a smooth and efficient reflection of the principles of the uniform financial policy on economic decisions and the overall credibility of the trustees of public money. It also facilitates their actions in times of financial crises. However, it is also important to emphasize the form and the manner of delivery the required information in order to assure the sound implementation of the principle of transparency in the management of public money.