

Comprehending Public Means of Conditioning the Realization of Public Purpose in Poland

Elżbieta Feret; Dr hab., Prof. UR
University of Rzeszów, Poland

Abstract

The subject of the article is very important in Poland, especially now that Poland has a lot of expenditures from budget. The problems which are present include polish solution, and they are the basis for further regulations. According to the accepted title, the study was devoted to the review of important issues connected with public means in Poland. One should regard as basic this type of financial means conditioning. Also, they should determine the completion of the so-called purpose/tasks public. Due to the adopted subject, the study is presenting in the only selective way, cardinal regulations concerning the accumulation and disbursing of public means by entities and by law. This was described based on the annual financial plan whereby Poland are accepting the character of one central budget - state budget and self-government budgets - of individual communes, districts, and provinces. Conducted deliberations have also supported the chosen positions of literature. Thus, they end with the motions of the Author.

Keywords: Public means, public incomes, revenues, public expenditures, public expenses, budget.

Introduction

Determining the principles of management with public means in Poland is the subject of this study. Raising this subject seems justifiable due to the fact that the management of public centers is guaranteeing the execution of public tasks standing before the people and self-government units.

It is the management of public means, applied both through the legislator, the learning, as well as the practice that did not wait until the statutory definition. However, the absence of a legal definition results in the notion of the legislator. Also, the practice uses numerous notions which is close to the meaning of management, disbursing, allocating, and which has public means at one's disposal without explaining resemblances or any appearing differences between them.

This development time above all the management of public means has placed emphasis on determining the rules of recruiting them and allocating them. This is without explicit explanation of the management of these centres. However, it is a crucial issue in showing the system of the management of public means which is due to the conditioning of the performance of public tasks.

Subsequently, this study helps in drawing up the process of examining and comprehending public means, determining principles of recruiting them, and method of allocation by the state and the self-government units. For this purpose, various analyses were conducted based on chosen legal documents of comprehending public means. In the study, various literatures on the subject were used. Thus, this gives a clear picture of the subject of this study.

Furthermore, one should start explaining and comprehending the management of public means. Managing regulations arising from the Constitution of the Republic of Poland (with the Polish constitution hereinafter referred to or the Constitution) from 2 April 1997, D. U. Nr 78, was determined by amended pos. 483 which is in the chapter X. The public finance predicts that financial resources for public purposes were collected and disbursed for public means and was used to solve financial means.

Based on special status of public means, a way of disbursing which is associated with the realization of public purposes was decided upon. From here, one should acknowledge that public means are appearing in order to fulfill public purposes. Therefore, it also seems that explaining and comprehending public means without explaining and comprehending public purposes is difficult and impossible.

Analyses of comprehending public purposes, to which the Polish constitution is indicating sec. 1 in already appointed Act. 216, is turning up at Act 21 sec. 2 of the constitution. Here, the expropriation is only acceptable according to when is being made for public purposes and behind the just compensation. Not a single one contains the other provision of the Polish constitution of the definition of public purposes. Also, they do not directly determine the criteria regarding the determined circumstance as public purposes.

Implemented by the Polish constitution, comprehending public purposes was only used by the public finance law one time. Thus, this is in the case of discussing specific subsidies which can be granted from the budget of the self-government unit entities. It is not counted among the sector of the public finance and is inoperative in the destination of making profit for public purposes associated with the execution of individual task (Act 221 sec. 1 from 27 August 2009 about the public finance, vol. 1k. D. U. from 2016r. pos. 1870 about the public finance). Besides this regulation, the

public finance law, generally speaking, is not using this notion led by others in the form of public tasks.

Comprehending public objectives belongs to regulations of the administrative law which are a kind of tasks with comprehending administration. This task is popularly understood by certain distinguished group of people acting in concert in the destination of performing a determined task. With the land regulations in force, the literature on the subject is defining administration based on the legal validity of provisions of the law by the state. Also, it is being carried out by its suspended bodies as well as the local self-government collective and individual needs of citizens, resulting from the co-existing of people in the communities (Boć 1993).

It is possible to attribute certain characteristic features to administration. Firstly, administration is a kind of activity. Secondly, activity conducted by the civil service must have fastening in effective law and regulations. Thirdly, she is supposed to serve and satisfy the needs of the wide group of citizens. Fourthly, it is being carried out by national self-government subjects determined by provisions of the law and other public operators. Also, administration fulfilling these features is performing the special type of tasks which one should regard as tasks about public character, i.e. public tasks.

The land of applicable regulations of the Constitution carrying out public purpose (see: Kopaliński, 2000; Ura, 1997) do not have a single condition of financial means for public means. According to the quoted plot Act 216 sec. of the Polish constitution, provisions of the separate act which define the principles of the accumulation and the disbursing of these funds were needed for determining public means.

However, such a definition of public means which has to do with visions of recruiting and allocating financial means are leading (appropriately Act 5 and 6 of recalled higher public finance law). Bearing in mind a point of view of the accumulation for public means, one should regard Act 5 as financial means. Thus, it is possible for it to be organized into the following frames categorized in terms of: public incomes, foreign incomes, and revenues.

Sec. 2 is defining the category of public incomes of appointed article. According to his plot, one should treat them above all as public. Also, other tributes incomes which describes adding these provisions of the public finance law from sources of tax, non-tax budget incomes, and a source of revenue of self-government units were described (Act 111 and 216, public finance law in relation to regulations resulting from provisions of the Act of 13 November 2003 about incomes of self-government units, D. U. from 2016 pos. 198 with changes). Consequently, they are for example: public tributes which includes taxes, contributions, charges, and other financial benefits

whose duty to incur for the State, local government units, target funds and other units in the sector of public finances results from different statutes than the budget statute. This, however, refers to “separate statutes.” Other income which is based on separate statutes was due to the State budget, local government units, and other units in the sector of public finances.

Next is that determining foreign incomes should understand centres coming from the budget of the European Union and non-returnable centres. This is from the help given by Member States of the European Agreement about the free trade (EFTA) as well as centres coming from foreign alternative sources that is non-returnable (*Art. 5 ust.1 pkt.2 and 3 Public Finance Law*).

Besides these sources, the public money names the revenues of the State budget and budgets of local government units, as well as other units in the sector of public finances. However, they are gotten from the sale of securities and other financial operations; privatization of the State Treasury property and property of local government units; repayment of loans granted from public means; and received loans and credits.

Subsequently, these public centres catalogued by the legislator are supposed to be the subject of the legal validity of Act 6 of the public finance law for allocating. This is done in two major ways:

- 1) Public expenditures;
- 2) Public expenses, means expenses of the state budget and budgets of the self-government units.

Referring to public expenditures, according to Act 44, public finance law can be incurred for the purposes of the set amounts in:

- 1) Budgetary act;
- 2) Resolution of the budget self-government unit;
- 3) Financial plan of the unit of the sector of the public finance.

In addition, the public expenses came from:

- 1) Repayments of received borrowings and credit;
- 2) Repurchase of securities;
- 3) Given borrowings and credit;
- 4) Payments arising from separate acts of which an income from the privatization of the assets of the state treasury is a source of finance;
- 5) Other financial transactions associated with administering the national debt and the fluidity;
- 6) Payments connected with shares of the state treasury at international financial institutions.

The public finance noticing the provisions of the Act vast soil of the two regulations which are supposed to be on the alert are implementing the category of budgets through planning and passing. The minister of finance is presenting guidelines of the plan of the state budget for the next year. Also,

various arrangements to the Council of Ministers and the directions of action contained in the Long-standing financial plan for the people were placed into consideration. Materials for the draft of the budgetary act are drawing up, and disposers of budget parts were presented to the minister of finance (long-standing financial plan for the people is being drafted for the given financial year and for three consecutive years: main social policy objectives and economic; planned action and their influence on the income level and of the expenses of the sector of government institutions and self-government). Furthermore, the minister of finance is presenting the plan of the budgetary act for the next year to the Council of Ministers along with grounds.

The ministry of Treasury constitutes incomes and expenses of the Office of the Sejm (the first, base house of the Polish Parliament), Office of the Senat (the second house of the Polish Parliament), Chancellery of the President of the Republic of Poland, Constitutional Tribunal, Government Inspectorate, Supreme Court, the Supreme Administrative court in the project of the budgetary act along with provincial administrative tribunals, the National Council of Judiciary, common judiciary, ombudsman, and Spokesman of children's rights. Also, the Council of Ministers passes the draft of the budgetary act along with grounds. Then, they submit it to the Sejm on the 30th of September which is the year proceeding the fiscal year (Constitution of Poland). Thus, the Sejm is passing the budgetary act.

The Senat can pass amendments to the budgetary act within 20 days of the day of handing over. The president of the Republic also signs the budgetary act within 7 days. On the other hand, they act on the interim budget presented by the Speaker of the Sejm.

In case of territorial budgets, the management board is drafting self-government units so as to submit the draft of a resolution budget:

- 1) For organ constituting self-government units,
- 2) For regional account chamber - with the aim of giving one's opinion

- Up to day 15th of November of the year preceding the fiscal year. Opinion of the regional account chamber on the draft of a resolution budget of the management board of the self-government unit is obliged to be presented. This is before the passing of the budget to the body constituting self-government units.

Also, the organ constituting of self-government units is passing the budget resolution before beginning the fiscal year. This can be seen in particularly justified cases - not later than 31st of January of the fiscal year. Until adoptions of a resolution budget, not later than the 31st of January of the fiscal year, a draft of a resolution is done based on the financial management budget presented to the body constituting self-government units. In case of the failure to pass a resolution budget up to day 31 of

January of the fiscal year, regional account chamber at the end of February of the fiscal year budget is establishing self-government units based on their own tasks and commissioned tasks (Act 233 and 238 – 240 public finance law)

3. Through this way, only entities have public specific measures of the entitlement shown by the public finance law which can be divided into two categories. Firstly, it involves the ones which belong to the sector of the public finance. Secondly, it involves those which have public funds at one's disposal only to a certain extent (Act 233 and 238 – 240 public finance law). Individuals, according to the definition of the public finance, have the right to draw. They are forming the first group to disburse public means based on the state budget which is passed every year, budget of the self-government unit, and financial plans formed based on their individual organizational units. In accordance with the provisions of the Act, they are various public authority agencies, including; 1) Government administration agencies, agencies of State control and law protection, courts and tribunals; 2) communes, districts and provincial self-government, hereinafter referred to as “local government units”, as well as their unions; 2a) metropolitan connections; 3) state higher schools; 4) research and development units; 5) independent public health care institutions; 6) state and self-government institutions of culture; 7) Social Insurance Institution, Social Insurance Fund for Farmers and funds administered by them; 8) National Health Fund; 9) Polish Academy of Sciences and organizational units created by it; and 10) other state or self-government legal entities created pursuant to separate statutes in order to execute public task. This is with the exclusion of enterprises, banks, and commercial law companies (Act 9 Public Finance Law).

The second, however, form subjects which have to do with the provisions of the law at one's disposal or the use of public means for the completion of public purpose/tasks. Next, it is possible to rank entrepreneurs among them provided they are acting in pursuant to the provisions of the act from 30 April 2004 in matters concerning the state aid (vol. lk. D. U. from 2016r. pos. 1808), non-governmental organizations operating based on the act from 24 April 2003 about the public good activity and about voluntary services (D. U. from 2016 as amended pos. 239), research institutes - act from 15 January 2015 about the amendment to the act on principles of the financing science, and some other acts (vol. lk. D. U. from 2015r. pos. 249).

With terms of use, managing public means by both groups passing budget appropriately on the rung of the state is regarded as self-government. The lack of taking the decision on this matter is indeed depriving their action from the possibility using public means.

Conclusion

In conclusion, the results of the study based on very short deliberations in Poland show that a state budget is a condition of using public funds and self-government. It is understood as the financial plan about annual character. Thus, this is because since it has been in force since 1 January up to 31 December, it is building the base for the title management of public means and, consequently, his lack excludes such possibilities.

Based on the tremendous warning provisions of the law which is standing on guard, planning and passing the budgetary act appropriately is an important issue for the completion of purpose/tasks. Also, there are budget resolutions for individual self-government units such as communes, districts, and provinces.

The lack of these financial plans is a hindrance in carrying out basic functions of the people and the self-government units.

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