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Jolanta Szolno-Koguc

Maria Skłodowska-Curie University of Lublin
Faculty of Economics
e-mail: jszolno@hektor.umcs.lublin.pl
phone: 81 537 55 95

Special-purpose (Earmarked) Funds in the Public Finance Sector – An Evolution of the System

***Abstract.** Public finance is organised into budgetary institutions, as well as, off-budgetary or para-budgetary economic forms. Budgetary economy, which is frequently contrasted with the formula of budget-based management of public funds, ranks among the latter group. The discussion has been on for a long time now, among theoreticians and practitioners, as to the legitimacy of building special-purpose or earmarked public funds – in particular, as to their number and legal character. This study seeks to analyse the reformatory efforts taken since the earliest 1990s with respect to special funds in the public finance sector, and to assess the present situation in light of the Polish Public Finance Act of August 27th, 2009.*

***Keywords:** public finance sector, special-purpose/earmarked funds, fund-based economy*

Introduction

Special-purpose funds, also referred to as earmarked funds, have always been an essential element in the public finance sector, functioning within a defined relationship with the major legal financial institution – that is, the budget. In general terms, a special-purpose public fund may be defined as a form of public finance management, established or developed under a law (high-ranking piece of legislation) and designed in order to amass funds from strictly indicated sources for specified purposes. The institution of special-purpose funds infringes on the classical principle of budgetary material unity, as the public funds acquired within an





earmarked fund are dedicated for specified tasks in view of which the fund has been set up. The discussion, in the finance doctrine, as well as, in practice, is not so much as to whether a fund-based economy ought to be developed¹ but, primarily, what its scope or character should be, so as to form a sort of ‘complementary system’, has not ceased to this day. Therefore, the reformatory efforts taken with regards to organisational and legal forms of public finance have not infrequently been with respect to restricting or, conversely, expanding the fund-based economy.

It should be noted that organisational change in the sector has been the underlying aspect of almost all the attempts at reforming public finance in Poland throughout the 1990s and the early 2000s [cf. Szolno-Koguc 2007]. Regrettably, the actions taken in this respect have never been supported by a clear model concept. Public finance is an instrument of public authority, and no reform of their system can prove successful without being appropriately correlated with a thorough social and economic transformation of the country. Due to a lack of a model for the state to assume and consistently implement, the social and economic transitions and the attempted reforms in the public finance sector have appeared severely incoherent throughout the period: the Government and Parliament members changed one after the other, and so did the political doctrines, with particular programmes often appearing internally contradictory. Despite identifying and declaring the need to rationalise public spending and improve the State’s finances, the actions taken have proved rather inefficient and the results, short-lived.

1. Budgetary reforms in the systemic transition period

One of the basic assumptions of the reform of the budget and budgetary system in the early 1990s was to restrict the fund-based economy. The regulations laid down by the Act of December 14th, 1990² enabled the dissolution of a total of twenty-eight State-owned special-purpose funds, together with their field counterparts, and the liquidation of another four. Thus, it was an action designed on a large-scale, the first step that was meant to further integrate the public finance system into an institutional order. In practice, though, there was not enough consistency or determination to complete the project; or perhaps, the change had not been thought over and prepared thoroughly. Some apparent transformations had taken place, as in the case of the emergence of the Industry Development Agency, which already, in December of 1990, came in lieu of the wound-up ‘Fund for

¹ Some authors go as far as stating that the fund-based economy system historically precedes the budgetary economy. Cf. Grodyński 1932: 156.

² Ustawa z dnia 14 grudnia 1990 r. o zniesieniu i likwidacji niektórych funduszy, Dz.U. nr 89, poz. 517 ze zm. [Act of 14th December 1990 on the abolition and elimination of some funds, Journal of Laws no. 89, item 517, as amended].



Industrial Structural Change.” Other funds, dissolved one after another, were replaced by new ones. For instance, the responsibilities of the dissolved “Housing Construction Development Fund” were “taken over” by the “National Housing Fund” (in operation from 1995 to 2009), while the tasks of the “Fund for Construction of Highways and Expressways” were followed by the “Highway Construction and Operation Agency” and the “National Road Fund”, both set up in 1994. Due to there not being any final settlement made, some of the dissolved special-purpose funds continued operating after the 1st of January 1991, though without a factual legal base.

Some important solutions limiting, to an extent, the freedom of forming earmarked funds were introduced by means of the Budget Law of 1991,³ which directly provided that such a fund might only be set up under a law (or act); in the preceding period, special-purpose funds were also established through lower-level legislation (ordinances/decrees, or even intra-departmental/intra-ministerial orders or instructions). Furthermore, the Budget Law implied the requirement that the financial plans of special-purpose funds had to be included in the Budget Law, and that the funds’ operations needed to be accounted for under the procedure outlined for the State budget (Art. 2 Budget Law) [cf. Misiąg, Roguska-Suchocka & Tymiński 1992: 44]. The provisions in question did not, however, sufficiently restrict the development of the fund institution as such – certain, rather specific, interpretations of these provision appeared which stressed that the budget law only regulated matters of State-owned special-purpose funds. Some earmarked funds were set up that only satisfied the condition of having been established on a statutory basis whilst their respective financial plans were not made part of the Budget Law. Thus, special-purpose funds to which the Budget Law pertained (to be specific, those whose financial plans had been appended to the Budget Law) coexisted with special-purpose funds, many of which made use of considerable public funding but functioned outside the State budget and beyond the strictly defined budgetary system (as regulated by the Budget Law). The issue of special-purpose funds operating on the local government unit level appeared on top of that, once the territorial governments were reactivated in Poland [Szołno-Koguc 2006].

The need for a thorough change in the fund-based economy has many a time been emphasised in the reports on inspections carried out by the Supreme Chamber of Control (NIK) in the years 1991-1996 [NIK 1996]. Based thereon, the NIK postulated in 1996 that the Government has cause to review all the State-related earmarked/special-purpose funds, be it those formed under a law or set up resulting from an international agreement, along with the apparently dissolved funds

³ Ustawa z dnia 5 stycznia 1991 r. Prawo budżetowe, Dz.U. nr 5, poz. 18 ze zm. [The Act of 5th January 1991 – Budget Law, i.e. Journal of Laws no. 5, item 18, as amended].

whose influences and functions had been taken over by institutions operating under another name, such as foundations, agencies, and the like. Such a review was relevant and essential as there was urgency to undertake rearrangement and corrective actions forced by the intensifying crisis phenomena in the public finance market, particularly the growing financial deficit and public debt.

The Public Finance Act that entered into force in Poland as of January 1st 1999, initially formally banned the emergence of new special-purpose or earmarked funds. Yet, instead of successfully preventing the fund-based economy, the imprecise provision has left a legal loophole for para-budgetary institutions to emerge, which, even though named a “fund,” would have formally never been categorised as a State-owned or local-government special-purpose/earmarked fund. A classical example is the National Health Fund (NFZ), which was established in 2003 as a State organisational unit with a legal personality.

It is also worth noting that the Act of November 26th 1998, rendered the Council of Ministers obligated to survey, by December 31st 1999, the then-existing special-purpose funds and to voice conclusions with regards to the purposefulness of managing public funds in this particular form. Resulting from the Government’s actions in this respect, the report titled *Analysis of the purposefulness of action of State-owned special-purpose funds and agencies*⁴ was produced and it confirmed that the State’s task for the delivery of which the funds and agencies are legitimate and ought to be continued (albeit it is worth noting that the aforesaid Government document limits itself to the so-called State-owned special-purpose or earmarked funds established under the law and excludes other fund-type institutions from analysis). The conclusions phrased on that occasion basically referred to general solutions, mainly with respect to appropriate coverage by the laws constituting the funds. There was a need, among other things, to ban the acquisition of shares or stocks in companies, determine the rules of investing free funds, introduce the regulations that would enable the fund to enforce the accounts receivable with use of the procedure and under the principles laid down in the Law on the enforcement proceedings in the administration, introduce a delegation that would enable the supervisory bodies to issue secondary legislation to regulate in detail the rules of spending the money, establish the method of control for the use of funds provided to the entities not representing the public finance sector, and regulate the salaries of employees and managerial teams.⁵ The government document in ques-

⁴ Druk (załącznik) nr 1627 Sejmu RP III kadencji [print (Annex) no. 1627 of the Sejm of the Republic of Poland, 3rd Term-of-Office]; druk (załącznik) nr 49 Sejmu RP IV kadencji [print (Annex) no. 49 of the Sejm of the Republic of Poland, 4th Term-of-Office]; www.sejm.gov.pl [access: 25.07.2016]. See also Piotrowska-Marczak 2000.

⁵ See J. Strzelecka, *Fundusze celowe*, Informacja Biura Studiów i Ekspertyz nr 823 (IP-96G) [Information note no. 823 of the Parliamentary Office for Studies and Expertises (IP-96G)]. The solution based on a delegation that would enable the supervisory body to issue the secondary le-

tion mentions the option to forward, in a further perspective, the tasks delivered within the specified special-purpose funds to the territorial government authorities, in terms of their own tasks or Government administration-related ordered tasks. Such transfer of tasks would have been related to the funds' incomes, indispensable as they were for funding the delivery of such tasks, being adequately assigned to the local governments. Concrete solutions in this respect for the specified earmarked funds, particularly local-government ones, were rendered dependent upon the analysis of these institutions in 1999, which was in fact an additional evaluation of the efficiency of their operations after the planned reform of public administration was made effective. Potential reorganisation opportunities have been formulated in respect of some funds, particularly the State Fund for Rehabilitation of the Disabled (PFRON), the Labour Fund, the Guaranteed Employee Benefits Fund, and the Alimony Fund. Additional post-audit materials thematically connected with special-purpose funds or agencies have been provided by the Supreme Chamber of Control, which expressed their expectation that the survey should not be limited to funds within the budgetary system (encompassed by the budget law); the other ones, established based on separate laws/acts, should also be included. Among these were funds invested in the Bank Gospodarstwa Krajowego (The State Development Bank of Poland), delivering the State's tasks and using budgetary money; also, the funds turned into agencies and State Treasury foundations. On commission of the Ministry of Finance, an expert team of the Market Economy Research Institute produced a report emphasising that the problem of rearranging the 'roadside areas' in the public finance sector has a broader dimension to it. Rather than remaining confined to earmarked funds and agencies, the change should embrace the other institutions that, although formally not having such a status, operate under similar rules [Malinowska & Misiąg 1999]. The opinion of third-party experts coincided with the conclusions submitted by the Supreme Chamber of Control at a session of the Parliamentary Committees dealing with "assuming a position with respect to the purposefulness of maintaining the organisational form of agencies and funds as the administration becomes decentralised", in February of the year 2000 [NIK 2000]. The same year saw the appointment by the Prime Minister of a special inter-departmental team that was chiefly tasked with preparing a diagnosis of the functioning of any and all funds and agencies, and also preparing the criteria of appraisal for those funds and

gislation ought to be deemed strongly disputable, since the general rules of financial management of special funds should not divert from the rules binding for the sector as a whole, as appropriately included in the Public Finance Act. Compared against the sector's other institutions, the funds should only have been distinct with their purposeful and objective-oriented interrelation between the income amassed and the expenditure. One ought to be doubtful about whether any other minister, apart from the Minister of Finance, should be in a position to determine the detailed rules for the flow of financial means within the institutions supervised.



agencies, and forming conclusions regarding their purposefulness and method of operation, as well as, the assumptions for legislative change.⁶

2. Attempts at systemic reorganisation of a fund-based economy

A bill of the new Public Finance Act submitted at the Sejm (the Lower House of the Parliament of the Republic of Poland) by a group of MPs in 2003 proposed detailed changes in the organisation of the public finance sector, with a focus on restrictions on off-budgetary and para-budgetary institutions.⁷ The draft assumed that the local-government special-purpose funds would be wound up, as would any off-budgetary forms such as budgetary establishments (entities), auxiliary enterprises, and special-purpose measures. The justification pointed to several arguments in support of the dissolution of local-government special-purpose funds, with their existing incomes being included in the respective budgets of local-government units. Primarily, the need to consolidate the funds remaining at the disposal of the territorial governments was emphasised. While the inclusion of local-government special-purpose funds in the appropriate budgets would have not affected the pool of funding to be put at the disposal of individual local-government units, or the scope of their respective tasks, it would have essentially enabled a more rational and efficient management of local or regional finance, free of irrelevant limitations. The need to reinforce the income base of territorial-government budgets in view of efficient absorption of the European Union funding, especially the structural funds, was accepted as an argument of importance. The deputies' bill became the point of departure for work on a draft of the new Public Finance Act, which was initiated in February 2006 by Zyta Gilowska, the Deputy Prime Minister and Minister of Finance.⁸

⁶ Zarządzenie nr 2 Prezesa Rady Ministrów z dnia 14 stycznia 2000 r. w sprawie Międzyresortowego Zespołu ds. dokonania analizy celowości działania państwowych funduszy celowych oraz innych jednostek organizacyjnych (agencji), niepublikowane [Instruction no. 2 of the President of the Council of Ministers of 14th January 2000 re. the Interdepartmental Team for analysis of the purposefulness of operation of State-owned special funds and other organisation units (agencies), unpublished].

⁷ Projekt ustawy o finansach publicznych, druk nr 1828, Sejm RP [Draft Public Finance Act, print no. 1828, of the Sejm of the Republic of Poland, 4th Term-of-Office]; www.sejm.gov.pl [access: 25.07.2016]. The bill was based on an expert opinion prepared by Z. Gilowska and W. Misiąg, which stemmed from the research and analyses carried out at the Market Economy Research Institute [IBnGR] (cf. Gilowska, Mierzwa & Misiąg 1997, 1999).

⁸ Projekt ustawy o finansach publicznych. Cele, zasady, instrumenty, Ministerstwo Finansów, Warszawa, 7.04.2006 [Draft Public Finance Act. Objectives, Principles, Instruments, Ministry of Finance of the Republic of Poland, Warsaw, 7th April 2006]; www.mf.gov.pl [access: 25.07.2016].



Rearrangement of earmarked funds and other para-budgetary institutions (Government agencies) for the verification of the purposefulness of delivery of their statutory tasks and advisability of amassing the income and efficiency of spending public monies were at the centre of the reforming efforts envisioned in a series of Government programmes prepared since 2003. A *Programme for recovery of the finances of the Republic of Poland* is worth giving special attention. Published in June 2003, based on a diagnosis of the practical functioning of the institution of public finance, part of which was a comprehensive review of State-owned and local-government special-purpose funds, it was proposed that the PFRON, the Alimony Fund, the Privatisation Fund, the Central and Regional Branches of the Fund for Protection of Arable Lands, the State Fund for War Veterans, the Fund for the Promotion of Creative Activity, the *powiat* (district/county) and *gmina* (commune)-level Funds for Environmental Protection and Water Management, and two funds within the Agricultural Social Insurance Fund (KRUS) (the Incentive Fund and the Reserve Fund) should all be dissolved. Radical changes were also planned with respect to the other off-/para-budgetary forms. It was proposed that the so-called special-purpose measures and two Government agencies, the Agricultural Property Agency of the State Treasury and the Military Housing Agency, be liquidated as well. As for the other five agencies active at the time, increased ownership supervision was assumed. Unfortunately, the personal changes in the Government and resignation of Grzegorz Kołodko, the author of the finance recovery programme, as Deputy Prime Minister and Minister of Finance, prevented the launch of those proposed changes. New programme documents appeared very soon afterwards; while referring to the “Kołodko Programme,” they differed as to the proposed solutions. Diagnosing the condition of the public finances and drafting three scenarios for economic growth, the *Medium-term strategy for public finance* [2003], assumed a rationalisation of the State expenditure primarily through consolidating the dispersed disposers (administrators) of public monies and disciplining the financial management of earmarked funds and Government agencies. The need to reduce the number of those institutions was indicated. These suggested alterations were further detailed in a *Programme of rearrangement and reduction of public expenditure* [2003; cf. Piotrowska-Marczak 2004]. In light of the postulated detailed solutions, the legal status of the Provincial (Voivodeship) Funds for Environmental Protection and Water Management was to be amended; these units were to be deprived of their legal personality and become departments of the related National Fund (NFOŚiGW). All in all, a reduction in the administrative expenses, particularly headcount costs, were assumed along with an increased effectiveness and efficiency in the funding of ecological tasks to be achieved through the consolidation of means and stricter oversight of their use. The solution thus proposed was meant to enter into force as of January 1st 2005.



Another proposition envisaged liquidation/winding-up or the dissolution of certain special-purpose funds, in particular, the Privatisation Fund, the Central and Regional Branches of the Fund for Protection of Arable Lands, and the PFRON. In proposing the dissolution of the PFRON, the remarkable operating expenses of this particular institution were emphasised; they were glaringly higher than those incurred by the National Insurance Institution (ZUS), for that matter [*Program uporządkowania...* 2003: 45].⁹ It was pointed out, moreover, that most of the Fund's monies were managed outside the institution (primarily by territorial government units). The *Programme of rearrangement and reduction of public expenditure* noted that the PFRON's tasks ought to be taken over by the central budget and other public institutions (for instance, the Labour Fund). The *Programme* also postulated a reform of the farmers' insurance system, assuming the indispensable simplification of the KRUS's financial structure, particularly through a reduction in the number of its funds. There was a necessity to clearly define the legal status of the KRUS, as a State-owned unit with a legal persona, and all its funds, as State-owned earmarked funds. The subsidising of the KRUS with use of State budget money was to be diminished, owing to increased cash inflows from social insurance contributions (the amounts to be dependent on the farmers' incomes – main and supplementary, such as agritourism; the collection system to be “sealed up”) [*Program uporządkowania...* 2003: 49-50].

The propositions regarding the rationalisation of public spending obviously embraced the Social Insurance Fund (FUS), the largest of the special-purpose funds. The new solutions in the old-age pension/retirement system (such as a gradually restricted early-retirement allowance system and an equalised pension age for males and females) and in the pension system (pension benefits to become a mobilising factor, and new rules of determining the rights and amounts of allocated pensions), or those related to sickness allowances, were to imply an altered structure of the Fund's expenditure. The “rearrangement and reduction programme” assumptions included alterations in Government agencies/departments; primarily, a dissolution of the Military Housing Agency and limitation of third-party tasks (other than core tasks) of the Agency for the Restructuring and Modernisation of Agriculture.

In parallel with the programme under discussion, a Green Book was published which offered a comprehensive picture of the sphere of social expenditure; it discussed in detail the reforms proposed in this respect, and discussed the effects of the changes in the long run (up to the year 2020) [*Racjonalizacja wydatków...* 2003].

⁹ To give an example, the PFRON had a total headcount of 744 as of 2002, with the mean salary of PLN 4,130 per month (almost double the national average).



Most of these programme-based solutions meant to rearrange and set an order for budgetary system institutions have never been put into practice, or only partially so. The PFRON has not been dissolved; the status of the funds reporting to the KRUS has not been thoroughly altered. Contrary to what the reforming/improvement programmes intended, instead of limiting the range of the fund-based economy, the Sejm enacted, in as early as 2004, an amendment to the Public Finance Law by altering the definition of ‘special-purpose (earmarked) funds’ in a manner so as to fully enable the formation of new institutions of this sort. As a result, at least fifteen new State-owned earmarked funds appeared after January 1st 2005 (thirteen of which came in place of the dissolved special-purpose measures). A modified definition was also included in the Public Finance Act of June 30th 2005, which imposed no time limit for the formation of a special-purpose fund, but set forth certain terms that were basically meant order, as one might conclude, the scope of the fund-based economy. This, regrettably, was only done formally; bank accounts set up on a statutory basis but not defined by the said Law as funds, and funds whose only source of revenue, save for interest on bank accounts or donations, was a budgetary subsidy, were not classed in statutory terms as special-purpose/earmarked funds.

3. Special-purpose (earmarked) funds as per the 2009 Public Finance Act

The recent reorganisation of the public finance sector, envisioned by the Act from August 27th 2009,¹⁰ has implied an essential change in the fund-based economy as it formally limits the possibility for such an economy to function only with respect to State-owned special-purpose funds, with the assumed lack of a legal persona. As defined in the said Act, such funds are to be set up under a separate law, their revenues to come from public money whilst the costs would be expended in view of the execution of certain specified State tasks. As a dedicated bank account, a fund is to be managed by the minister or another authority as indicated by the underlying law (based on which the fund is formed). The limitation whereby funds whose only source of revenue is a State budgetary subsidy, save for interest on bank accounts or donations, are not to be classified as State-owned special-purpose funds, has been retained, following the previous regulation (of 2005).

¹⁰ Ustawa z dnia 27 sierpnia 2009 r. o finansach publicznych, Dz.U. nr 157, poz. 1240 [Public Finance Act of 27th August 2009, i.e. Journal of Laws no. 157, item 1240]; ustawa z dnia 27 sierpnia 2009 r. Przepisy wprowadzające ustawę o finansach publicznych, Dz.U. nr 157, poz. 1241 [Act of 27th August 2009 – The provisions implementing the Public Finance Act, Journal of Laws no. 157, item 1241].



Thus, the launch of a new public finance law was meant to cause an essential change in the organisation and functioning of the funds that had had a legal persona – namely, the State Fund for Rehabilitation of the Disabled (PFRON) and the Guaranteed Employee Benefits Fund (FGŚP). They were meant to be transformed into State-owned special-purpose funds within the means of the new Public Finance Act, which meant that they would lose their legal persona along with the authorities (the Management Board and Supervisory Board), and be transformed into a separate bank account to be at the disposal of the minister in charge of social security. However, no transformation has been made in the case of the PFRON; the date of the launch of the change was successively shifted, and the Fund's status finally remained that of a separate State-owned legal persona.¹¹ Yet, things have changed about the FGŚP as its tasks were taken over by the Minister of Labour, as the holder, and the marshals of the voivodeships acting on his behalf; consequently, the handling of the Fund has become the responsibility of the office of the Ministry of Labour or the competent respective provincial (voivodeship) labour offices.

The new Public Finance Act has eliminated the option to develop local-government earmarked funds and included the monies of previously existing funds in the respective budgets of territorial government units. The funds for the 'protection of arable lands' and the 'management of the geodesic and cartographic resource' have been wound up. A special approach was employed with respect to the funds for environmental protection and water management; only the communal and county-level funds were liquidated; their provincial-level institutional counterparts, as well as, the central-level fund (the National Fund) were to have their legal and organisational form altered to become local-government legal personas (the National Fund being a "State legal person"). The legal personas in question have taken over the tasks of the special-purpose funds being transformed, in their entirety, as well as, their names, with all the consequences in terms of financial management and the implementation of public tasks.¹²

It is worth emphasising that the change envisioned under the 2009 Public Finance Act extended to the verification of the number, as well as, the quality of the organisation of earmarked funds and their functioning, all in the context of soundness and rationality, openness (or publicness) and transparency. The Act provided for intensified supervision of the funds' financial management or the standardisa-

¹¹ Initially, as per the 2009 Law – The provisions implementing the Public Finance Act, the PFRON was to be transformed at the beginning of 2012; the date quoted later on was early 2015. Finally, by means of amended Law on professional and social rehabilitation and employment of the disabled, enacted by the Sejm on 29th August 2014 (Journal of Laws item 1457), the Fund's legal personality and authorities (Management Board and Supervisory Board) have been preserved.

¹² These changes were to be made by means of amended Environmental Protection Law of 20th November 2009, i.e. Journal of Laws no. 215, item 1669.



tion of the methods of drafting financial plans. The role of the revenue and expense plan, fundamental as it is to the financial management of State-owned earmarked fund, was meant to be reinforced, any modifications to such plan being subject to restriction (consent from the relevant minister or another fund administering authority, and notification to the Minister of Finance, were made obligatory). The scope of planning was extended to include financial plans drawn up on a by-task basis for the budgetary year and the two following years, including a description of the objectives, as well as, measures, criteria, and benchmarks.

These provisions certainly marked an important step toward a reorganisation of the fund-based economy; yet, it was still unsatisfactory, given the transparency of public finance as a whole. In parallel to special-purpose/earmarked funds, within the Public Finance Act there are institutions functioning with a different legal status and amassing monies on a special-purpose basis, in view of specifically defined tasks – some of them being literally named a “fund” (the examples being the National Health Fund, National Fund for Environmental Protection and Water Management and its voivodeship-level counterparts, or the State Fund for the Rehabilitation of the Disabled). In spite of the changes enacted, the status of the funds managed by the Bank Gospodarstwa Krajowego (The State Development Bank of Poland), the National Road Fund in particular, remains unclear. Although potential conditions have been provided for increased consolidation of public finance, the exercise is hindered in practice by considerable dispersion of means in the existing earmarked funds and the tendency for such new funds to appear, with no formal limitations put in place.¹³

Conclusion

With regards to Poland’s fund-based economy, the situation still calls for a systemic alteration, in spite of the efforts made to this end over recent years. The

¹³ Annex no. 13 to the 2016 Budget Law specifies the financial plans of a total of twenty-nine State-owned special/earmarked funds: the Fund for Management of the Geodesic and Cartographic Resource; the Agency Stock Fund (formed in 2014); the Technological Credit Fund; the Cultural Promotion Fund; the Fund for Development of Physical Culture; the Fund of Sports Classes for School Students; the Fund for Polish Science and Technology; the Fund for Modernisation of the Armed Forces; the Labour Fund; the Guaranteed Employee Benefits Fund; the Reprivatisation Fund; the Entrepreneur Restructuring Fund; the State Treasury Fund; the Compensation Fund; the Fund for Aid to the Injured and Post-Penitentiary Assistance; the Fund for Vocational Mobilisation of the Sentenced and for Development of Prison Industrial Workshops; the Police Support Fund; the Fund for Modernisation of Public Security; the ‘Central Register of Vehicles and Drivers’ Fund; the Frontier Guard Support Fund; the State Fire Service Support Fund; the State Fund for Rehabilitation of the Disabled; the Fund for Support of Public Benefit Institutions (since 2016); the Fund for Solving Gambling Problems (est. 2009); the Pension Fund; the Prevention and Rehabilitation Fund; the Administrative Fund; the Bridging Pension and Allowance Fund; the Social Insurance Fund.

maintenance and development or, on the contrary, diminishment or winding up of special-purpose funds and the similar organisational forms functioning outside the State budget framework is conditional upon a concept of the organisational model of public finance that is articulated, adopted, and, in the first place, consistently applied in the State. A concrete declaration of the representative and governmental bodies with regards to the preferred philosophy of managing public means is thus a must, especially that the theoretical doctrine can give no clear answer. Whilst special-purpose funds do cause a dispersion of means and infringe on the traditionally comprehended principles of budgetary unity and universality, they still offer an appropriate advantage may nonetheless, that should be taken as an alternative option to not-quite-flexible budget management practices, given today's scale and significance of public finance.

In search of systemic solutions in the area of public finance management, it is worth emphasizing that once the possibility of special-purpose/earmarked funds coexisting along with the central budget is finally found acceptable, then any like institutions are in need to be clearly defined by means of relevant legislation. That such funds form part of the public finance sector – based, primarily, on substantive criteria (such as the purpose-oriented use of public means available from the specified sources, relative to the implementation of the specified tasks of the State or other public-law entities) and their subordinate formal/legal criteria – should be beyond any question.

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Fundusze celowe sektora finansów publicznych – zmiany systemowe

Streszczenie. Organizacja finansów publicznych obejmuje zarówno instytucje budżetowe, jak i formy gospodarki pozabudżetowej czy parabudżetowej. Do tych ostatnich należy nierzadko przeciwstawiana formule gospodarowania środkami publicznymi w oparciu o budżet, gospodarka budżetowa. Od dawna trwa w teorii i praktyce dyskusja co do zasadności tworzenia publicznych funduszy celowych, a w szczególności ich liczby i charakteru prawnego. Celem niniejszego opracowania jest analiza podejmowanych od początku lat 90. ub. wieku wysiłków reformatorskim w zakresie funduszy celowych sektora finansów publicznych, wraz z oceną aktualnej sytuacji w świetle regulacji ustawy z dnia 27 sierpnia 2009 r. o finansach publicznych.

Słowa kluczowe: sektor finansów publicznych, fundusze celowe, gospodarka funduszowa