

Annual and Long Term Public Finances
in Central and Eastern European Countries

Годовое и многолетнее планирование
в публичных финансах стран Центральной
и Восточной Европы

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Contents*

Introduction	19
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Chapter I

Propositions of Basis Notions and Directions of Research in the Area of Multiyear Planning in Public Finances

Ruśkowski Eugeniusz, Stankiewicz Janusz, Tyniewicki Marcin, Zawadzka- Pał Urszula Comparison Between Long-Termism in Reform of Public Finance in Poland and Other Central and Eastern European Countries	27
--	----

Chapter II

Short and Long-Term Legal and Budget Policy Instruments of Central and Eastern European Countries

Abramchik Lilia Legal Basis of the Annual and Long-Term Budget in Public Finances of Republic of Belarus (Правовые основы составления годового и долгосрочного бюджета в публичных финансах Республики Беларусь)	49
Babčák Vladimír The Constitutional Fiscal Responsibility in the Slovak Budgetary Law	61
Bende-Szabó Gábor The Role and the Recent Trends of Fiscal Rules in Hungary	75
Bujňáková Mária Current Questions of Budgeting within the Conditions of the Slovak Republic	85
Czaja-Hliniak Irena Multiannual Financial Planning in Local Self-Government Units	95

* In the case of Russian paper, the original title is indicated in brackets (В скобках подлинное название, если статья на русском языке).

Dementyev Igor Budget Planning of Tax Payments (Планирование налоговых поступлений в бюджеты)	105
Duda Michalina Annuality and Long-Term Planning in the Financial Management of State budgetary units. Selected Problems	115
Glazunova Irina Departmental Purpose-Oriented Programs at Municipal Level as a Form of Program and Purpose-Oriented Budgetary Planning (Ведомственные целевые программы на муниципальном уровне как форма программно-целевого бюджетного планирования)	125
Glumińska-Pawlic Jadwiga, Janik Ewa Lack of the Budgetary Income Sources Stabilization and Long-Term Financial Planning in the Commune	133
Halvan Peter, Janeček Jan Incomes of Territorial Self-Government Unit Budget and Proper Property Management	141
Pnytskyi Oleg Problems of Application of the Principle Long-Term in the Budget Process of Ukraine: Analysis of Legal Regulation (Проблемы применения принципа многолетности в бюджетном процессе Украины: анализ законодательного регулирования)	151
Janovec Michal, Kranecova Jana Public Budgets and Education Financing	159
Kecső Gábor Public Debt Brake Rules in Hungary in the Context of Multi-Year Planning	167
Kostukov Alexander Budgetary Planning in Russian Federation (Бюджетное планирование в Российской Федерации)	175
Koziel Michal Impact of Changes in Public Budgets on Financing of the Minorities in Europe	187
Krasyukov Andrey Relationship of the Budget and Tax Law (Взаимосвязь бюджетного и налогового права)	195
Krokhina Julia Financial Audit National Security Strategy of the Russian Federation until 2020 (Бюджетный аудит реализации Стратегии национальной безопасности Российской Федерации до 2020 года)	203
Kucia-Guściora Beata The Role of the Minister of Finance in the Process of Budgetary Planning. Selected Issues	215
Lagutin Igor Budgetary Control and Management of State (Experience of the Russian Federation) (Бюджетный контроль и управление государством (опыт Российской Федерации))	225
Lotko Ewa Strategy of Public Sector Debt Management as An Instrument of Long-Term Public Debt Planning	233

Lunina Natalia Targeted Programs and their Role in the Financing of Measures for Rational Use and Protection of Land Resources (Целевые программы и их роль в финансировании мероприятий по рациональному использованию и охране земельных ресурсов)	243
Małecki Jerzy Budget Period in the Approach of Poznań School of Public Finance	253
Marková Hana Applying of Budgetary Principles and Fiscal Responsibility	261
Muzyka-Stefanchuk Oksana Modern Budget Planning in Ukraine: Financial and Legal Aspects (Современное бюджетное планирование в Украине: финансово-правовой аспект)	267
Nizioł Krystyna The Problem of Public Debt in the Context of Multiannual Financial Planning	275
Ofiarska Małgorzata, Ofiarski Zbigniew Long-Term Financial Forecast for the District – Selected Procedural Issues	283
Paul Aleksey Long-Term Budgeting in the Russian Federation: Results and Tendencies (Долгосрочное бюджетное планирование в Российской Федерации: результаты и тенденции)	295
Shupitskaya Aksana Parliament’s Role in Budget Process in Republic of Belarus (Роль Парламента в бюджетном процессе Республики Беларусь)	303
Smuk Peter The Fiscal Council in the Hungarian Constitutional System	311
Sowiński Ryszard Strategies of Local Government Units in Poland under Polish Law	317
Sudavičius Bronius Role of the Budget Appropriation Managers in Budget Planning in the Republic of Lithuania (Роль распорядителей бюджетных ассигнований в бюджетном планировании в Литовской Республике)	325
Woltanowski Piotr, Kosińska Róża Changes of the Executed Budget and the Principles of the Budget Annuality	333
Vorobyeva Natalia Medium-Term Budgeting in the Subjects of Russian Federation (Среднесрочное бюджетное планирование в субъектах Российской Федерации)	345
Zawadzka-Pak Urszula Do French Solutions Can Be Useful for Improvement of Polish Conception of Performance Budget?	355

Chapter III

Short and Long-Term Legal and Policy Instruments in the Tax, Banking, Monetary and Financial Market Policies of Central and Eastern European Countries

Biriukov Pavel Changes in the Regulation of VAT in the European Union	365
Bohác Radim Possible Changes of Legal Regulation of Budget Determination of Taxes, Fees and Other Similar Financial Considerations in the Czech Republic	371
Chernikova Elena The Future of Banking Law Regulating Banking Supervision (Перспективы развития банковского законодательства регулирующего банковский надзор)	381
Gajewski Dominik Is a Common Consolidated Corporate Tax Base (CCCTB) an Alternative to Polish Holding Companies?	387
Juchniewicz Edward, Stwoł Małgorzata Definition and Legal Nature of Time Limits in the Light of Polish Tax Law	395
Karfíková Marie, Karfík Zdeněk Taxes - Public Budget Revenues (Налогои – доходы публичного бюджета)	401
Klimek Paweł Annuality Aspects in Polish Tax Law Against the Background of Specific British Legal Solutions	411
Koniuszewska Ewa, Święch Katarzyna Tax Resolutions and their Annual Character	419
Kosińska Róża, Woltanowski Piotr Annuality in VAT (Ежегодность в НДС)	427
Lemonnier Mariola Short-Term Financial Instruments in Public Debt (Case of France and Poland)	435
Morawski Wojciech, Brzezicki Tomasz Annuality of the Budget's Economy of a Local Government Unit in Relation to the Long Dispute over the Collection of Taxes and Local Fees	445
Mostovyy Andriy Specific Features of Ukrainian Tax Policy in the Context of the Medium-Term Budget Planning (Особенности украинской налоговой политики в контексте среднесрочного бюджетного планирования)	455
Pachecka Jakub, Gostomski Artur Interpretations of Tax Law in Individual Cases as a Tool for Stabilizing Tax Settlements	465
Radvan Michal Annual and Long-Term Budgeting through Local Taxes in the Czech Republic	473

Skuza Sebastian Polish and European Union Proposals Regarding the Banking Sector Resolution	483
Soloveva Natalia Correlation of Annual and Long-Term Budgeting with Tax Policy and Tax System of the Russian Federation	493
Stolarski Przemysław The Non-fiscal Function of Tax Reliefs in the Context of Long-Term Planning (Нефискальная функция налоговых льгот в контексте многолетнего планирования)	501
Zalcewicz Anna Multi-Year Planning in Public Finances and the Financing of the Payment Services Market Supervision in Poland	513

Chapter IV

Varia

Benja Valeryj The Concept of Tax Enforcement and its Features (Понятие налогового принуждения и его особенности)	525
Bobkova Lilia The Theoretical Aspects of the Legal and Fiscal Responsibility in the Budgetary Code of the Russian Federation (Теоретические аспекты развития бюджетно-правовой ответственности по Бюджетному кодексу Российской Федерации)	533
Chalupecká Kristýna, Czudek Damian Dichotomy in Conception of Public and Private Finance in Financial Law in the Czech Republic	537
Dybiec Kamil Financing of Environmental Protection by Polish and Lithuanian Local Governments	543
Evdokimov Andrey Budgeting of the 3 rd Redistribution of Public Finance: Pro et Contra (Планирование третьего перераспределения публичных финансов: pro et contra)	551
Gorgol Andrzej Correlation of Annuality and Multiannuality Factors in the Financial Management of a State Earmarked Fund - an Outline of the Research Problem	559
Gorosh Julia, Chernikov Vladislav, Ponomarev Alexander The Statutory Incentives in the Tax of the Russian Federation (Правовые стимулы в налоговом праве Российской Федерации)	569
Grześkiewicz Władysław Influence of Fiscal Criteria on Financial Planning in Public Finance Entities (Влияние фискальных критериев на финансовое планирование в единицах сектора публичных финансов)	577

Ivanova Valentina The Procedure of Drafting of the Tax Act (Методика формирования проекта закона о налоге)	589
Kotsiuruba Olga Public Funding of Political Parties: Prospects for Ukraine Based on Polish Experience (Публичное финансирование политических партий: перспектива для Украины на опыте Польши)	601
Mosionek-Schweda Magdalena Multiannual Financial Framework as the European Union's Budgetary Discipline Tool	613
Pastushkova Liubov Cash Acquisition Program in the Budget of the Russian Federation, Justified Fear of Tax Crimes	621
Pieprzyk Paulina Financial Planning in Health Care System	627
Postuła Marta Medium-Term Planning as a Tool to Boost Budgetary Frameworks in the EU State Members	635
Rogatneva Maria Preclusive Tax-Procedural Limits in the Tax Code of the Russian Federation and Consequences their Failure (Пресекательные налогово-процессуальные сроки в Налоговом кодексе Российской Федерации и последствия их несоблюдения)	645
Semchyk Olga Legal Terms and Estimating Categories in Ukrainian Budget Code: Peculiarities of Regulation (Правовые понятия и ключевые категории Бюджетного кодекса Украины: особенности правового регулирования)	653
Strejčková Dagmar Current Issues of Financial Management of Professional Chambers in the Czech Republic	661
Zhmurko Olha Legal Bases of Health Care Financing in Ukraine and Other Countries	669
Zirenschapov Czingiz, Merzliakov Maksim Budgetary Subsidies in the Budget Expenditures (on the Example of Municipal Housing Economy) (Бюджетные субсидии в системе бюджетных расходов (на примере жилищно-коммунального хозяйства))	679
Bibliography	689

Содержание*

Введение	21
----------------	----

Раздел I

Предложения основных понятий и направлений исследований
в области многолетнего планирования в публичных финансах

Руськовски Евгений, Станкевич Януш, Тыневицки Марцин, Завадка-Понк Уршуля Многолетнее планирование в польских реформах публичных финансов на фоне других стран Центральной и Восточной Европы	37
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Раздел II

Инструменты годового и многолетнего планирования в праве
и бюджетной политике стран Центральной и Восточной Европы

Абрамчик Лилия Правовые основы составления годового и долгосрочного бюджета в публичных финансах Республики Беларусь	49
Бабчак Владимир Конституционная фискальная ответственность в словацком бюджетном праве (The Constitutional Fiscal Responsibility in the Slovak Budgetary Law)	61
Буйнакова Мария Актуальные вопросы бюджетирования в условиях Словацкой Республики (Current Questions of Budgeting within the Conditions of the Slovak Republic)	85

* In the case of English paper, the original title is indicated in brackets (В скобках подлинное название, если статья на английском языке).

Бэндэ-Шабо Габор Роль и современные тенденции, касающиеся фискальных правил в Венгрии (The Role and the Recent Trends of Fiscal Rules in Hungary)	75
Вольтановски Пётр, Косиньска Ружа Изменения в госбюджете во время его исполнения и принцип ежегодности бюджета (Changes of the Executed Budget and the Principles of the Budget Annuality)	333
Воробьёва Наталья Среднесрочное бюджетное планирование в субъектах Российской Федерации	345
Глазунова Ирина Ведомственные целевые программы на муниципальном уровне как форма программно-целевого бюджетного планирования	125
Глюминьска-Павлиц Ядвига, Яник Эва Отсутствие стабилизации источников бюджетного дохода и многолетнее финансовое планирование в гмине (Lack of the Budgetary Income Sources Stabilization and Long-Term Financial Planning in the Commune)	133
Дементьев Игорь Планирование налоговых поступлений в бюджеты	105
Дуда Михалина Ежегодность и долгосрочность в финансовой экономике государственных бюджетных учреждений. Отдельные проблемы бюджетной политики государства (Annuality and Long-Term Planning in the Financial Management of State budgetary units. Selected Problems)	115
Завадзка-Понк Уршуля Могут ли французские решения быть пригодными для улучшения польской концепции задачного бюджета? (Do French Solutions Can Be Useful for Improvement of Polish Conception of Performance Budget?)	355
Ильницкий Олег Проблемы применения принципа многолетности в бюджетном процессе Украины: анализ законодательного регулирования	151
Козель Михаль Влияние изменений в бюджете на финансирование меньшинств в Европе (Impact of Changes in Public Budgets on Financing of the Minorities in Europe)	187
Костюков Александр Бюджетное планирование в Российской Федерации	175
Красюков Андрей Взаимосвязь бюджетного и налогового права	195
Крохина Юлия Бюджетный аудит реализации Стратегии национальной безопасности Российской Федерации до 2020 года	203
Куця-Гусьциора Бэата Роль министра финансов в процессе бюджетного планирования. Избранные вопросы (The Role of the Minister of Finance in the Process of Budgetary Planning. Selected Issues)	215

Кэцсо Габор Правила предел долга сектора государственного управления в контексте многолетнего планирования в Венгрии (Public Debt Brake Rules in Hungary in the Context of Multi-Year Planning)	167
Лагутин Игорь Бюджетный контроль и управление государством (опыт Российской Федерации)	225
Лотко Эва Стратегия управления задолженностью сектора государственных финансов как орудие многолетнего планирования государственного долга (Strategy of Public Sector Debt Management as An Instrument of Long-Term Public Debt Planning)	233
Лунина Наталья Целевые программы и их роль в финансировании мероприятий по рациональному использованию и охране земельных ресурсов ..	243
Малэцки Ежи Бюджетный период Высшей школы публичных финансов в Познани (Budget Period in the Approach of Poznań School of Public Finance)	253
Маркова Хана Применение бюджетных принципов и фискальная ответственность (Applying of Budgetary Principles and Fiscal Responsibility)	261
Музыка-Стефанчук Оксана Современное бюджетное планирование в Украине: финансово-правовой аспект	267
Низиол Кристина Проблема публичного долга в контексте многолетнего финансового планирования (The Problem of Public Debt in the Context of Multiannual Financial Planning)	275
Офярска Малгожата, Офярски Збигнев Долгосрочный финансовый прогноз гмины - отдельные процедурные вопросы (Long-Term Financial Forecast for the District – Selected Procedural Issues)	283
Пауль Алексей Долгосрочное бюджетное планирование в Российской Федерации: результаты и тенденции	295
Смук Пэтэр Финансовый Совет в венгерском конституционном правопорядке (The Fiscal Council in the Hungarian Constitutional System)	311
Совиньски Рышард Стратегии местного самоуправления в Польше в соответствии с польском законодательством (Strategies of Local Government Units in Poland under Polish Law)	317
Судавичюс Бронюс Роль распорядителей бюджетных ассигнований в бюджетном планировании в Литовской Республике	325
Хальван Пэтэр, Янэчэк Ян Доходы единиц местного самоуправления и надлежащее управление имуществом (Incomes of Territorial Self-Government Unit Budget and Proper Property Management)	141

Чая-Хлиняк Ирена Долгосрочное финансовое планирование в единицах территориального самоуправления (Multiannual Financial Planning in Local Self-Government Units)	95
Шупицкая Оксана Роль Парламента в бюджетном процессе Республики Беларусь ...	303
Яновэц Михаль, Кранецова Яна Государственный бюджет и финансирование образования (Public Budgets and Education Financing)	159

Раздел III

Инструменты годового и многолетнего планирования в налоговой, банковской и валютной политике, а также в политике финансового рынка стран Центральной и Восточной Европы

Бирюков Павел Изменения в евросоюзных урегулированиях касающихся НДС (Changes in the Regulation of VAT in the European Union)	365
Бохач Радим Возможные изменения правового регулирования бюджетного определения налогов, сборов и других финансовых платежей подобного характера в Чешской Республике (Possible Changes of Legal Regulation of Budget Determination of Taxes, Fees and Other Similar Financial Considerations in the Czech Republic)	371
Гаевски Доминик Общая консолидированная база налогообложения юридических лиц является альтернативой для польских холдинговых компаний? (Is a Common Consolidated Corporate Tax Base (CCCTB) an Alternative to Polish Holding Companies?)	387
Зальцевич Анна Многолетнее планирование в публичных финансах и финансирование надзора за рынком платёжных услуг в Польше (Multi-Year Planning in Public Finances and the Financing of the Payment Services Market Supervision in Poland)	513
Карфигова Мария, Карфик Зденек Налоги – доходы публичного бюджета	401
Климэк Павел Аспект годового финансирования в польском налоговом законодательстве на фоне специфических британских законодательных решений (Annuality Aspects in Polish Tax Law Against the Background of Specific British Legal Solutions)	411
Конюшевска Эва, Съвенх Катажина Налоговые резолюции и их ежегодный характер (Tax Resolutions and their Annual Character)	419
Косиньска Ружа, Вольтановски Пётр Ежегодность в НДС	427

Лемонер Мариоля Краткосрочные финансовые инструменты и публичный долг (на примере Франции и Польши) (Short-Term Financial Instruments in Public Debt (Case of France and Poland))	435
Моравски Войцех, Бжезицки Томаш Ежегодность бюджетного управления единиц территориального управления по отношению к спору на тему взимания налогов и местных сборов (Annuality of the Budget's Economy of a Local Government Unit in Relation to the Long Dispute over the Collection of Taxes and Local Fees)	445
Мостовый Андрей Особенности украинской налоговой политики в контексте среднесрочного бюджетного планирования	455
Пахэцка Якуб, Гостомски Артур Интерпретации налогового законодательства в индивидуальных случаях в качестве инструмента стабилизации налоговых расчётов (Interpretations of Tax Law in Individual Cases as a Tool for Stabilizing Tax Settlements)	465
Радван Михаль Годовой и долгосрочный бюджет по местным налогам в Чешской Республике (Annual and Long-Term Budgeting through Local Taxes in the Czech Republic)	473
Скуза Себастьян Польские и евросоюзные предложения касающиеся отдельности банковского сектора (Polish and European Union Proposals Regarding the Banking Sector Resolution)	483
Соловьёва Наталья Корреляция годового и долгосрочного бюджета с налоговой политикой и налоговой системой Российской Федерации (Correlation of Annual and Long-Term Budgeting with Tax Policy and Tax System of the Russian Federation)	493
Столярски Пжемыслав Нефискальная функция налоговых льгот в контексте многолетнего планирования	501
Черникова Елена Перспективы развития банковского законодательства регулирующего банковский надзор	381
Юхневич Эдвард, Ствол Малгожата Понятие и юридический характер сроков в свете польского налогового законодательства (Definition and Legal Nature of Time Limits in the Light of Polish Tax Law)	395

Раздел IV

Разное

Беня Валерий Понятие налогового принуждения и его особенности	525
Бобкова Лидия Теоретические аспекты развития бюджетно-правовой ответственности по Бюджетному кодексу Российской Федерации	533
Гжеськевич Владислав Влияние фискальных критериев на финансовое планирование в единицах сектора публичных финансов	577
Горголь Анджей Корреляция коэффициентов ежегодности и долгосрочности в финансовом управлении государственного целевого фонда – представление проблемы исследования (Correlation of Annuality and Multiannuality Factors in the Financial Management of a State Earmarked Fund - an Outline of the Research Problem)	559
Горош Юлия, Черников Владислав, Пономарев Александр Правовые стимулы в налоговом праве Российской Федерации	569
Дыбец Камиль Финансирование охраны окружающей среды польскими и литовскими единицами территориального самоуправления (Financing of Environmental Protection by Polish and Lithuanian Local Governments)	543
Евдокимов Андрей Планирование третьего перераспределения публичных финансов: pro et contra	551
Жмурко Ольга Правовые основы финансирования системы здравоохранения в Украине и других странах (Legal Bases of Health Care Financing in Ukraine and Other Countries)	669
Иванова Валентина Методика формирования проекта закона о налоге	589
Коцюрuba Ольга Публичное финансирование политических партий: перспектива для Украины на опыте Польши	601
Мосионэк-Схвэда Магдалена Долгосрочная финансовая перспектива на 2014-2020 годы как орудие бюджетной дисциплины Европейского Союза (Multiannual Financial Framework as the European Union's Budgetary Discipline Tool)	613
Пастушкова Любовь Планирование поступлений в бюджет Российской Федерации денежных средств, взысканных по выявленным налоговым преступлениям (Cash Acquisition Program in the Budget of the Russian Federation, Justified Fear of Tax Crimes)	621

Пепжик Паулина Финансовое планирование в системе здравоохранения (Financial Planning in Health Care System)	627
Постула Марта Среднесрочное планирование как инструмент расширения бюджетных структур государств-членов ЕС (Medium- Term Planning as a Tool to Boost Budgetary Frameworks in the EU State Members)	635
Рогатнева Мария Пресекательные налогово-процессуальные сроки в Налоговом кодексе Российской Федерации и последствия их несоблюдения	645
Семчик Ольга Правовые понятия и ключевые категории Бюджетного кодекса Украины: особенности правового регулирования	653
Стрейчкова Дагмара Актуальные вопросы финансового управления профессиональными палатами в Чешской Республике (Current Issues of Financial Management of Professional Chambers in the Czech Republic)	661
Халюпэцка Кристина, Чудэк Дамьян Дихотомия в концепции публичных и частных финансов в сфере финансового права в Чешской Республике (Dichotomy in Conception of Public and Private Finance in Financial Law in the Czech Republic)	537
Цыренжапов Чингис, Мерзляков Максим Бюджетные субсидии в системе бюджетных расходов (на примере жилищно-коммунального хозяйства)	679
Библиография	689

Comparison Between Long-Termism in Reform of Public Finance in Poland and Other Central and Eastern European Countries

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1. The position of this paper within the topic of the conference and in the research project

The commencing conference is an important research task as part of the *Annual and Multi-Annual Public Finance Project* financed by the National Science Centre (Narodowe Centrum Nauki). Its object is to research issues of annual and multi-annual finance in light of (mainly) European doctrine and legal principles and their application in selected European countries. The following countries have been chosen for the purpose of this research: Belarus, the Czech Republic, France, Lithuania, Poland, Russia, Slovakia, Ukraine, the UK (and possibly Hungary). The increasing role of the European Union and its influence over separate countries means that it will form the subject of separate research within the project. The research question under analysis is very dynamic, therefore determining the timescale for the research is important. For all but some vital historic elements, the research will focus on the year 2011.

The researched issue is not new, as it is linked with the existing conflict between the practice of the last few decades and academic findings and demands of part of the establishment. One of the co-founders of the Białystok Centre for the Public Finance

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Sciences and Financial Law, Prof Jerzy Harasimowicz, defined the problem in the following way over 40 years ago: *For a number of years there have been discussions over extending the term of the budget. It has been stressed that the financial year is too short term (especially for planning and financing investments), that the budgetary system lacks the equivalent of long term and prospective economic programmes, that annual budget ought to be accompanied by longer term budgets. However, in practice, there are only annual budgets. So far, all attempts at extending the budget beyond the financial year have failed (e.g. the 5 year area budgets in Czechoslovakia, biannual assembly budgets in Poland etc.); therefore the issue of the term of a budget requires further research.*⁵ In spite of this, some experts demanded the development of the principle of a multi annual framework for public finances, and even replacing the principle of an annual budget with the principle of a multi-annual budget.⁶ Since the end of the 20th century and in the last decade, a number of countries as well as the European Union have adopted in practice the principle of a multi-annual framework in public finances either as a supplement to the principle of annuality (and a financial year) or alongside this principle (therefore strengthening it), or alternatively are aspiring to replace annual budgets with multi-annual budgets. Questions over the scope for a multi-annual budget in selected European countries as well as in the EU itself are intended to be answered by this research, whether this is a long term trend or just a fashion (is this an occurrence or a principle?), and what are the prospective developments of multi-annual finance against the traditional annual budgeting. The answers to those research questions should in turn allow for the categorising of countries from the point of view of applying the Principle of Multi-Annual Public Finance.

This academic paper, by presenting certain theoretical arguments, also showcases Poland as a country which in recent years has been undergoing significant changes in terms of broadening the principle of multi-annual public finance. This allows Poland to be included in certain categories (types) of countries. We also hope that this academic conference will play a role in the attempt to classify other Central and Eastern European countries and will help answer a number of detailed questions arising.

2. The definition of annual and multi-annual budgeting in public finance

The term 'multi annual budgeting in finance' is more and more often deployed in topical literature but rarely defined. To try to define it, we need to start with the idea of short term – and more precisely with annual – budgets and public finance. According to P.M. Gaudemet, this denotes *that authority to spend conveyed in the act on finance is limited to the period of one year. After the financial year is over, in principle it is not possible to have any expenditure unless authorized to do so by the new finance act.*⁷ Thus,

5 J. Harasimowicz, *Finanse i prawo finansowe*, Warszawa 1977, p. 51.

6 In Polish literature on the subject this was mainly N. Gajl, *Gospodarka budżetowa w świetle prawa porównawczego*, Warszawa 1993, p. 340 onwards.

7 P.M. Gaudemet, *Finanse publiczne*, Warszawa 1990, p. 229.

or similarly, understood principle was commonly used by the establishment.⁸ Other names were used periodically.⁹ The fact that certain authors often do not mention annuality has more to do with counting it among the principal features (part of the definition) of a budget rather than with excluding it.¹⁰ It is possible to argue therefore, following some authors, (*a contrario*), that multi-annual finance is financial (budget) planning for a period of time longer than one year, arising from the above definition of annual finances. This means an extended authority for expenditure exceeding one year. This implies either departing from the principle of annuality in budgets (e.g. indefinite credit, or the so called credit extension, UK approved programmes), or with multi-annual budgets replacing annual budgets. Available sources show several instances of successful biannual budgets, but at the same time indicate the disadvantages of this solution.¹¹ Biannual budgets are found in some of the US states and in some US local authorities, in some Central American countries, in the UN and its agencies (e.g. UNESCO). Arguments for the necessity of establishing a task budget for a period of over a year i.e. for multi-annual budgets follow the same path. In the above cases it is possible to talk about the multi-annual (long-term) principle as opposed to the annuality principle. In this framework an established budget or other financial plan may be passed (and remain in force) for a year (annuality) or for a period longer than a year (multi-annual (*Tertium non datur*)).

Alongside this implicit long-termism, the term is also used to denote the development and application of long term forecasts, programmes and financial plans to reinforce the annual budget; these do not conflict with the annual budget but are means of strengthening it. This approach has been growing in the modern world, including Europe.

Summing up, it can be said that multi-annual public finance has a complex, perhaps somewhat hybrid, nature. On one hand, it is focused on replacing annual budgets with appropriate multi-annual plans (and in any case, on applying some budget planning instruments in frameworks extending beyond one year) and on the other, on building long term forecasts, programmes and financial plans supplementing and supporting the annual budgets (the principle of annuality).

When directing the focus of future research and arguments, it is important to determine the substantial relationship between the principle of long-termism and the scope of public finance and financial law. The traditional approach regarded the annual principle as a budget principle applicable to the state budget. In references to multi-annual finance, given the above understanding of the principle of annuality, these will be understood in their narrow definition (*sensu stricto*). Recently many authors have been treating the principle of annuality not so much as a budgetary

8 See the lists of authors in C. Kosikowski, E. Ruśkowski, *Finanse i prawo finansowe*, I edition, Białystok 1994, p. 84–85; T. Lubińska, *Budżet państwa i budżet zadaniowy w kontekście zasad budżetowych*, in: B. Woźniak, M. Postuła, *Budżet zadaniowy metodą racjonalizacji wydatków*, Warszawa 2012, p. 19.

9 E.g. A. Komar, in: *Finanse publiczne*, Warszawa 1994, p. 71, uses the term „zasada specjalizacji czasowej” – ‘the principle of temporal focus’.

10 J. Harasimowicz, *op. cit.*, p. 51.

11 See: P.M. Gaudemet, *op. cit.*, p. 233; T. Lubińska (ed.), *Kierunki modernizacji zarządzania w jednostkach samorządu terytorialnego*, Warszawa 2011, p. 70.

principle but rather as the principle for the whole of public finance.¹² This research deploys a similar understanding of the principle of annuality and, correspondingly, of the principle of long-termism. In recent years the principle of long termism started to appear in currency law, public banking law, and financial market law, especially in their European and international dimensions. More and more is published on these topics.¹³

Such approach to the principle of long-termism will be treated as a broad (understanding of the term) – *sensu largo*. This research does not reserve a separate section for its analysis, but will note its main instruments and directions for development.

3. Factors in the development of the long-termism principle in recent years

It may be stated, in general terms, that during the whole of the 20th century the principle of annuality in finance was an absolute statutory rule, yet it was more and more often criticized by the doctrine which demanded its replacement (or augmentation) with the principle of long-termism. This state of affairs persisted despite multiple attempts by practitioners to introduce multi-annual frameworks which all failed in the end. Although this was due to a number of different reasons, the fact remains that objective negative experiences were pan-systemic in nature – these occurred both in capitalist and socialist countries based on centralized planning. Only towards the end of the 20th century and in the last decade there was a major shift in existing practice both in terms of legal provisions and management methods. Long-termism has been introduced into the legislation and even into the Treaties and the Constitution by the European Union and by various European states.¹⁴ The practical management of public finance has also evolved as more and more countries experiment with multi-annual planning and task-based budgets, which in future should lead to the changes in the statutory rules and the nature of the plans. In these circumstances it is important to interrogate the main factors in the development of the principle of long-termism in public finance in the last ten or so years in Europe. Some examples are listed below.

12 E.g. W. Ziółkowska, *Finanse publiczne. Teoria i zastosowanie*, Poznań 2005, p. 78; J. Osiatyński, *Finanse publiczne. Ekonomia i polityka*, Warszawa 2006, p. 34.

13 See e.g. S. Franek, *Strategia wejścia do strefy euro a wieloletnie planowanie budżetowe*, in: J. Głuchowski, A. Pomorska, M. Szołno-Koguc (eds.), *Główne wyzwania i problemy systemu finansów publicznych*, Lublin 2009; A. Jurkowska-Zeidler, *Nowe europejskie ramy ochrony stabilności wewnętrznego rynku finansowego*, in: A. Dobaczewska, E. Juchniewicz, T. Sowiński (eds.), *System finansów publicznych. Prawo finansowe wobec wyzwań XXI wieku*, Warszawa 2010; K. Piotrowska-Marczak, *Barierzy koordynacji polityki fiskalnej i monetarnej*, in: A. Dobaczewska, E. Juchniewicz, T. Sowiński (eds.), *op. cit.*

14 Provisions concerning multi-annual planning in the EU were included for the first time in TFUE (Chapter 2 – Multi-annual financial framework); prior to this, the legal basis were multi-agency agreements. Regulations concerning long term programming of finance have also been included in the 208 amendment of Article 34 of the French Constitution.

Positive experiences of the European Union (European Community) in terms of multi annual financial planning and resulting increasing demands on member states.

Experience in the EU clearly indicates that multi-annual budget planning is possible through EU Directives (the Union and its predecessors have been working on this since 1988¹⁵), while retaining a general annual budget.¹⁶ Apart from showing the practical advantages of this type of planning, member states (as well as associated states) are interested in including in their internal calculations multi-annual data adopted by the Union. Moreover, of direct concern to member states, they are obliged to submit three-year convergence programmes (those states included in derogation) or stability programmes and to keep these up-to-date. They may also be included in excessive deficit procedures and therefore be subject to additional conditions.¹⁷ In terms of the requirement for multi-annual financial planning in separate member states, the Union has limited itself to supporting its development. A formal requirement for all European member states to prepare medium term budget frameworks will come into force on 31st December 2013.¹⁸

The influence of the New Public Management (NPM) on the European financial management practice.

The New Public Management, whose cornerstone ideas had been formulated in the 1940s in the USA, was developed and applied in the 1980s in the UK and several other countries. It was next adopted by the OECD and the European Community. In its political dimension, NPM is supposed to ensure better use of public resources and delivery of better public service – this is universally accepted. According to independent research by C.H. Hood, D. Osborne and T. Gaebler, this means introducing competitiveness, service delivery standards, objective benchmarking, decentralization and de-aggregation, professional management into the public sector as well as deploying management techniques and methods used in the private sector.¹⁹ These features in the public sector will always be debatable, especially if introduced too quickly and formally. However, they do have their application in public finance management. Hence the coining of the phrase *New Public Finance Management*. This is based on defining the tasks and objectives for the public sector and measuring their delivery with the help of objective benchmarking, with the aim of replacing adminis-

15 The first Financial Perspective concerned the years 1988–1992, then following Perspectives were developed for periods of seven years: 1993–1999, 2000–2006, 2007–2013.

16 See e.g. M. Tyniewicz, Programowanie budżetowe w Unii Europejskiej, in: J. Głuchowski, A. Pomorska, J. Szołno-Koguc (eds.), *Uwarunkowania i bariery w procesie naprawy finansów publicznych*, Lublin 2007, p. 358 onwards.

17 C.f. J. Stankiewicz, Procedury prawne ograniczania nadmiernego deficytu jako instrument konsolidacji finansów państw UE, in: H. Litwińczuk, *lus fiscale. Studia z dziedziny prawa finansowego*. Księga pamiątkowa dedykowana Profesorowi Marianowi Weralskiemu, Warszawa 2012, p. 161 onwards.

18 The Directive of the European Council of 8th November 2011 on the requirement for medium term budget framework in member states (Dz. Urz. UE of 23rd November 2011 L 306/41). See commentary by A. Młynarczyk, Dostosowanie ustawy o finansach publicznych do przepisów dyrektywy Rady Unii Europejskiej w sprawie wymogów dotyczących ram budżetowych w państwach członkowskich, in: I. Czaja-Hliniak (ed.), *Nauka prawa finansowego po I dekadzie XXI wieku*. Księga pamiątkowa dedykowana Profesorowi Apoloniuszowi Kosteckiemu, Kraków 2012, p. 283 onwards.

19 Those features, common in research by various authors, are listed by B. Woźniak, *Nowe czy stare zarządzanie publiczne?*, in: J. Głuchowski, A. Pomorska, J. Szołno-Koguc (eds.), *Główne wyzwania i problemy systemu finansów publicznych*, Lublin 2009, p. 274–275.

tering public resources with their effective management. Achieving these objectives is aided in an obvious way by the introduction of task based budgets, which must be accompanied by multi-annual financial planning (programming). It is worth noting that although most modern countries are applying some elements of the NPM, some countries, e.g. Germany, have retained traditional methods and frameworks for the work of their public sector.²⁰

Positive experience in a number of countries, including the European Union, in introducing the multi-annual public finance.

In accordance with a number of authors, it is possible to state that these experiences have originated in experiments conducted in the USA involving the PPBS method. Its re-working in the 20th century led to the creation of the PPB in the UK, and the RCB in France; yet at first, attempts at implementation ended in failure. However, these experiences were regarded as a useful learning exercise, and citizens and public administrations were being prepared for incoming changes. It does not come as a surprise, therefore, that the successful introduction of multi-annual financial planning and a task based budget in the UK in 1988 sent an impulse for similar changes to be wrought in France (where a task based budget was introduced in 2006 and multi annual financial programmes in 2008).²¹ In turn, France seems to be the example and a trigger for partially introduced reforms in Poland. A positive example within the European Union has been discussed above.

The IT revolution has also been a positive factor in spreading the principle of multi-annual public finance. The influence of the world-wide financial and economic crisis upon these processes is debatable.

The latter is hotly disputed, with contradictory opinions;²² further research is required in select countries.

4. Main legislative and organizational measures for implementation of the principle of multi-annual public finance

The limitations of this paper do not allow for a broader discussion of this important topic, however, it will be the subject of detailed research.

Starting with a (theoretical) thesis, verified against the backdrop of fragmented data available on practices in different countries, it is possible to propose five types of legislative and organizational measures for implementing the principle of multi-annual public finance.

20 Ibidem, p. 276.

21 See: E. Ruśkowski, U.K. Zawadzka-Pąk, Prawne problemy konstrukcji i funkcjonowania budżetu zadaniowego we Francji. Wnioski dla Polski (ed. E. Ruśkowski), Białystok 2010 (particulary Ch. I, point 4), p. 36 onwards.

22 See: S. Owsiak, Sanacyjna funkcja finansów publicznych, in: S. Wieteska, S. Wypych (eds.), W poszukiwaniu efektywności finansów publicznych. Księga Jubileuszowa dedykowana Profesor Krystynie Piotrowskiej-Marczak, Łódź 2009, p. 42.

1. The exclusive existence of an annual budget in financial planning, with exceptions serving to confirm the annuality principle. In these cases, the principle of a multi-annual budget does not occur in practice.
2. The existence of multi-annual budgets instead of an annual budget. In these cases the budgets implement the multi-annual principle, which exists in conflict with the principle of annuality.
3. The side by side existence of an annual budget and multi-annual forecasts of fragmentary projections, reflecting key fiscal categories and influencing indirectly the shape of the budget. This group of measures is called *Medium Term Fiscal Frameworks – MTFE*.
4. Creation of multi annual plans for the whole of the public finance sector, including budgetary calculations (assessments) assigned to services or tasks year on year. Sometimes, this applies only to plans at the central level; but often these are independent financial plans at the central and local level. These kinds of plans are called *Medium Term Budget Frameworks – MTBF*. Such plans exist independently from the annual budget, although they are interlinked in many ways.
5. If multi annual financial plans mentioned in Point 4 contain mechanisms aimed to raise effectiveness and efficiency of public finance while measuring the achievement of targets set at the planning stage²³ they may be regarded as *Medium Term Expenditure Frameworks – MTEF*. These plans can exist alongside the traditional annual budget or the **annual task based budget**. We need to stress the phrase annual task based budget as task based budgets other than annual ones do not occur in practice, and the term is often confused by theorists with task budgeting, which in its very essence should be multi-annual. This allows (through multi-annual task based financial plans) for medium-term setting of targets and tasks, monitoring their implementation in a multi-annual period (through objectified benchmarking) and effective and efficient use of public resources on those periods. Presenting a task based budget as a plan lasting beyond one year would lead to a conflict with the principle of an annual budget and would undermine the whole idea of the task based budget itself.

Based on comparable data from 2007 it is possible to assert that in practice multi annual financial planning in the European Union and the OECD countries encompasses varied time periods, has varying legal status, and parliaments play a varied role in its preparation and adoption.²⁴ These issues will be subject of separate research and updates within this research project.

23 S. Franek, Wieloletnie planowanie budżetowe w praktyce międzynarodowej i polskiej, in: T. Lubińska (ed.), Kierunki modernizacji zarządzania w jednostkach samorządu terytorialnego, Warszawa 2012, p. 71. Classification of multi-annual financial plans in Points. 3–5 was based on a template included in this work.

24 OECD Budget Practices and Procedures Database, OECD, 2007; Public finances in EMU-2007, The European Commission, Brussels 2007.

5. Long-termism in Polish reforms of public finance (key facts)

The classification of the key legislative and organisational measures for the implementation of the principle of multi-annual public finance may form the basis for classifying the countries researched into one of the presented groups. At times, historical analysis of even a short time period means that a given country, at a given stage of reforms, can be classified into different groups. Poland is the best example of this and it will be discussed below using selected synthesised data.

In the 1990s, Poland belonged to the first group of countries discussed in Point 4, in which the state budget was based on the principle of annuality, with some exceptions that only served to confirm the rule. According to some authors, Poland was at that time particularly behind with the introduction of the principle of multi-annual public finance.²⁵ Certain changes were introduced by the 1998 Public Finance Act, and especially by Poland's entry into the European Union. The convergence programme²⁶ (developed and submitted in 2004) and its updates meant that from that point in time Poland could be included in the third group of countries mentioned in Point 4, that is countries with medium term fiscal frameworks in terms of multi-annual finance.

Another important step in spreading the principle of long-termism in Poland was the 2009 Public Finance Act.²⁷ It envisaged the introduction of the Multi-Annual State Financial Plan, multi-annual financial forecasts for regional authorities, as well as developing a central task based budget. The current classification of Poland into a specific group of countries implementing the multi-annual finance principle is due primarily to the structure and nature of the Multi-Annual State Financial Plan. Therefore its main statutory principles will be discussed below.

– It is a plan of income and expenditure and earnings and spend of the state budget, prepared for four financial years.

It is based on a task structure and encompasses the state functions together with targets and measurable deliverables of a given function and includes: aims of the medium term national development strategy, which is mentioned in the Act on The Principles of the Economic Development Policy, and the direction of the socio-economic policy of the Council of Ministers.

– The Multi-Annual State Financial Plan, divided into separate financial years, determines: macroeconomic scale, fiscal policy, forecasts for the state budget income and expenditure, the sum of deficit and the borrowing needs of the state budget and sources of financing, income and expenditure forecasts for funds from the European budget, the outcome of the European sources budget, the consolidated forecast of the balance of the public sector finances and the sum of the state public deficit.

25 See: e.g. N. Gajl, *op. cit.*, p. 350–352.

26 See: B. Guziejewska, *Znaczenie i rola programu konwergencji w procesie sanacji finansów publicznych w Polsce*, in: K. Świąch, A. Zalcewicz (eds.), *Sanacja finansów publicznych w Polsce. Aspekty prawne i ekonomiczne*, Szczecin 2005, p. 337 onwards.

27 The Act of 27 August 2009 (Dz.U. Nr 157, poz. 1240 z późn. zm.).

- The Multi-Annual State Financial Plan forms the basis for the passing of the budget for the next financial year. The proposed budget for a given financial year submitted by the Council of Ministers to the Upper Chamber (the *Sejm*) must not contain a deficit higher than that envisaged for this financial year in the Multi-Annual State Financial Plan, unless in very exceptional circumstances. This is subject to a detailed justification submitted to the Sejm by the Council of Ministers. The Multi-Annual State Financial Plan is updated annually by the Council of Ministers through the passing of an appropriate Act, within two years of the budget being passed, and includes the prognosis for the following three financial years (progressive development of the Multi-Annual State Financial Plan). The updates ensure that the Multi-Annual State Financial Plan is in line with the budget approved for a given financial year. The updates include adjustments to the Multi-Annual State Financial Plan for the following years of its implementation, in accordance with the current socio-economic policy and the medium term national development strategy.
- The Multi-Annual State Financial Plan is passed by the Council of Ministers and published in the *Monitor Polski* and the *Public Information Bulletin*. The Finance Minister submits the proposed Multi-Annual State Financial Plan to the Council of Ministers together with the progress on implementation. The Council of Ministers publishes this information in the *Monitor Polski* and the *Public Information Bulletin*.
- The first Multi-Annual State Financial Plan in Poland was introduced for the years 2010–2013,²⁸ the current Multi-Annual State Financial Plan encompasses the period of 2012–2015.

The principle of long-termism in Poland is also implemented through statutory (since 2011) long-term financial forecasts for local authorities and through task-based budgets. The latter is technically fully ready for implementation. In light of current legislation, a task based budget is submitted to the *Sejm* as a justification for the draft budget bill.

Multi-annual financial planning in Poland could be placed in group five, that is the medium-term expenditure framework, despite a traditional budget not yet being replaced with a task based budget. **The formal development of multi-annual public finance in recent years in Poland deserves a positive assessment**, although its separate legislative and organisational measures need to be refined, as proved by multiple proposals for their reform.²⁹

28 The Decision of the Council of Ministers No. 119, of 3rd August 2010 on the Multi-Annual State Financial Plan 2010–2013 (M.P. Nr 57, poz. 773).

29 See e.g. C. Kosikowski, *Naprawa finansów publicznych w Polsce*, Białystok 2011, p. 400 onwards.; S. Owsiak, *Węzłowe problemy i dylematy związane ze stosowaniem budżetu zadaniowego w Polsce*, in: B. Woźniak, M. Postuła (eds.), *Budżet zadaniowy metodą racjonalizacji wydatków*, Warszawa 2012, p. 29 onwards.; J.M. Salachna, *Stan aktualny i perspektywy zmian wieloletniej prognozy finansowej jednostek samorządu terytorialnego w Polsce*, in: E. Ruśkowski (ed.), *Instrumenty nowego zarządzania finansami publicznymi w wybranych krajach Unii Europejskiej*, Białystok 2011, p. 128 onwards.