

# Biography of Professor Eugeniusz Ruśkowski



Professor Eugeniusz Ruśkowski was born on 27 March 1951 in Mława. He passed the secondary school exam in Stanisław Wyspiański's Secondary School No 22 in Mława. In the same year, he started law studies at the Faculty of Law and Administration of the University of Warsaw. From his youth, he passionately played different sports and during his studies he trained football under the supervision of Jacek Gmoch and effectively defended the goal of Legia Warszawa. He defended his M.A. thesis entitled "Land tax and the productivity of agriculture during PRL" in 1972, getting multiple scientific achievements beforehand. They caused that professor Jerzy Harasimowicz, an outstanding expert in financial law, offered him to continue his scientific work as a junior assistant. Scientific master of professor Jerzy Harasimowicz was an outstanding scholar - professor Leon Kurowski, working on the issues of budget law, local finance and financial control. Therefore, having regard to the development of Professor Ruśkowski's scientific interest, professor Jerzy Harasimowicz should be treated as the scientific "father" and professor Leon Kurowski as the scientific "grandfather" of Professor Ruśkowski. On 8 March 1976, he obtained the PhD title on the basis of a scientific dissertation "The system of special-purpose funds of communes in PRL" written under the supervision of his

master – professor Jerzy Harasimowicz. His habilitation colloquium took place in 1983 over the dissertation "Basic legal problems of local finances in France". In 1985 he obtained the degree of docent, and in 1991 he became an associate professor. In 1995 he obtained the title of professor and in 1998 was appointed a full professor by the Minister of Education.

Professor Eugeniusz Ruśkowski's scientific interest covered the issues of local authorities and local finance, foreign exchange law, financial control, interpretation of tax law, public finance discipline, international financial law and the theory of public finance. He also had multiple scientific achievements. It needs to be stressed that he was the author of over 400 publications, the majority of which are textbooks, monographs, articles and comments regarding issues essential for the state and public finance. They are focused on a new approach to such issues as: decentralisation of public funds, structure and general principles of local government finance, control of establishing and applying financial law, organisation of tax administration, the crisis of public finance and modern methods of mitigating it as well as the reforms of public finance with special reference to introducing the activity-based budget. A part of Professor Ruśkowski's work was published in foreign languages (mainly French, English and Russian), what acknowledges his outstanding contribution to the development of Polish and European science. His publications are still often referred to and quoted in Polish and foreign scientific literature. Additionally, Professor ran a dozen of his own and supervised research projects financed by the National Science Centre, the then Ministry of Science and Higher Education and the State Committee for Scientific Research. His scholarly work has had a great impact on the development of science in the field of public finance and financial law, it has been also significant for university didactics and has played a key role in legislative activities as well as proper application of law, mainly financial law.

The second aspect of the scientific and organisational activity of Professor Eugeniusz Ruśkowski, and which deserves to be emphasized, are his outstanding achievements in the development of international cooperation.

From 1977 to 1978 he completed a scientific internship at the University Paris I as a fellow of the French Government, in the period 1979-1989 he participated in short foreign internships in France, Hungary and Yugoslavia, in 1990 he took an internship in *Chambre Regionale des Campes Regionu Ile-de-France* and in 1993 an internship in the University in Madrid. He was a co-organiser and supervisor of the *Alliance Française Centre* in Białystok and from 1983 a member of the Polish Committee for Cooperation with *Alliance Française*.

In 2002 on the Professor's initiative was created the Association Center for Information and Research Organisation in Public Finance and Tax Law in the Countries of Central and Eastern Europe which he was the President until his death. The Center initiates and develops research in the Countries of Central and Eastern Europe, and every year organises international conferences at higher education institutes in these countries (so far conferences were organised in Białystok, Brno, Vilnius, Košice, Grodno, Voronezh, Paris, Lviv, Praha, Győr, Omsk, Mikulov, Štrbské Pleso, Almaty). On the initiative and with the participation of the Center have been published over a dozen of comparative books regarding public finance and tax law in the Countries of Central and Eastern Europe. Moreover, the Center issues its own journal in English (*Annual Center Review*) and since 2010 – *Scientific Yearbook* in English and Russian. The publisher of the *Yearbook* is Voronezh State University together with the Center. Professor Eugeniusz Ruśkowski was the Chairperson of the Scientific Council of this journal. The activity of the Association and especially the personal engagement of Professor allowed the signing of several bilateral agreements on cooperation between Polish higher education institutions and such institutions in the Countries of Central and Eastern Europe. Thus, owing to this organisation in the field of public finance and tax law has been developing great cooperation between scientists and institutions. Professor Eugeniusz Ruśkowski's essential contribution to science and international contacts was his active participation in scientific conferences. From his appointment to full professor (1998) he took part in over 60 scientific conferences as their organiser (co-organiser) or a speaker. Many of them were international and took place abroad.

From 1 September 1972 until his death, Professor Eugeniusz Ruśkowski was connected with Białystok and the Faculty of Law of the University of Białystok. In parallel to his scientific and didactic work, he also held managerial

positions and important functions in public life. From 1982 to 1985 he was a Vice Director of the Law Institute of the Białystok Branch of the University of Warsaw, Vice-Dean of the Law and Economics Faculty and in the years 1985-1987 Deputy Head of the Białystok Branch of the University of Warsaw. In the years 1988-1990, he was a councillor in the National Voivodship Council in Białystok, a member of the Presidium of the Voivodship National Council and a Chairperson of the Local Government Committee of the Voivodship National Council in Białystok. From 1999 to 2002 Professor Eugeniusz Ruśkowski was the Rector of the University of Finance and Management in Siedlce and in the period 2000-2002 he was Deputy Chairperson of the Rectors' Conference of Non-Public Higher Education Institutions and Vice Chairperson of the Rectors' Conference of Non-Public Vocational Higher Education Institutions. From 1994 to 1998 Professor Eugeniusz Ruśkowski was a judge in the Supreme Administrative Court and in the period 2003-2008 was a member of the Commission in the System of Liability for Breach in Public Finance Discipline. From 30 November 2005 till the half of 2011 he was a member of the Supervisory Board of the European Anti-Fraud Office (OLAF). In the years 1997-2003, he was a member of the State Examination Commission for Tax Advisory Issues and between 2003-2010 he was a tax advisor (not conducting economic activity). From 1994 he was a professor at the University of Finance and Management in Białystok and from 1998 a professor at the Białystok School of Public Administration. From 1986 he was the Head of the Department of Financial Law in the Białystok Branch of the University of Warsaw and from 2003 he ran the Department of Public Finance and Financial Law at the Faculty of Law University of Białystok.

Professor Eugeniusz Ruśkowski besides conducting his own broad scientific activity was also engaged in the organisation of scientific activity of other people. Apart from being a supervisor of a few hundred of M.A. and B.A. theses, he was also a supervisor and a reviewer of a few dozens of proceedings for the award of the title of Ph.D., habilitated doctor and the title of professor.

Eugeniusz Ruśkowski was a member of the European Association of Tax Law Professors and a member of the International Institute of Public Finance and from 2007 he was a member of the Scientific Council of *Revue Française de Finances Publiques*. He was also the President of the Center for Information and Research Organisation in Public Finance and Tax Law in the Countries

of Central and Eastern Europe since the first year of its activity.

Professor Eugeniusz Ruśkowski was a member or a chairperson of scientific or programme councils of many domestic and foreign journals and publishing houses. As examples may be indicated the following: “Tax Review”, a monthly journal published by Wolters Kluwer Poland – the Chairperson of the Scientific Council; “Publicznyje Finansy i Nalogovoje Pravo”, Jezhegodnik (yearbook) published by the Voronezh State University – the Chairperson of the Scientific Council; “Municipal Finance”, a monthly journal published by Wolters Kluwer Poland – a member of the Scientific and Programme Council; “Białystok Legal Studies”, a quarterly journal published by the Faculty of Law University of Białystok – a member of the Scientific Board; “Vesnik Pravaznaustva”, a journal published by Yanka Kupala State University of Grodno (Belarus) – a member of the Editorial Board of the series; “Local Taxation and Local Government Finance Review”, a monthly journal published by Taxpress – a member of the Programme Board (till the end of 2011); “Revue Française de Finances Publiques”, a quarterly journal published by L.G.D.J., a member of the Scientific Board in the years 1998-2007 and Temida 2 Publishing House – a member of the Programme Council.

For his scientific, social and public activity Professor Eugeniusz Ruśkowski was honoured with multiple awards and distinctions, including the Second Degree Award of the Minister of Finance (1986); the Award of the Rector of the University of Warsaw and the Award of the Rector of the University of Lodz (1995); the Award of the Rector of the University of Białystok (1998) and the Medal for Merit to the University of Białystok (2007). On 9 August 2004 the President of the Republic of Poland awarded Professor Eugeniusz Ruśkowski with the Order of Polonia Restituta. Students of the Faculty of Law University of Białystok honoured Professor with the “Student’s Oscar” for lifetime achievement in the first edition of this award in 2008.

Professor Ruśkowski’s passion, besides sport played less actively with time, was journalism. He was the author of 111 columns focusing on social and economic issues, published in “Tygodnik Siedlecki” in the years 2001-2003. It should be mentioned that Professor’s last completed work was a monograph published in 2021 entitled “Public finance control in Poland” (Temida 2 Publishing House), which was to be a starting point for broad and comprehensive research devoted to financial control.

Professor Eugeniusz Ruśkowski passed away on 13 August 2021 in Białystok at the age of 70.

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