

FORTY YEARS OF RESEARCH AND TEACHING OF PROFESSOR JANUSZ STANKIEWICZ



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It was like yesterday. I remember that well, as just becoming a doctor I took part in 1976 in employing Janusz Stankiewicz MA at the University of Warsaw, Branch in Białystok. There were two serious candidates and the decision was taken by Professor Jerzy Harasimowicz, further Scientific Master of Jubilarian. From this moment my close collaboration with Professor Janusz Stankiewicz began. His activity has had a diverse and many-sided impact on the development of teaching and research in the field of financial law in the Białystok Scientific Center. Our cooperation was impeccable, however what is worth mentioning here is its initial joy and optimism when one of us was going to take by train the manuscript to the publishing house, while the second was chasing him down the train platform to provide him the missing part of the book, or the first joint authorship of scripts to courses of “Finance and financial law” published in Białystok in 1991.

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Professor Janusz Stankiewicz was born on 6 May, 1948 in Białystok. From 1 May 1976 he was hired as an assistant and trainee at Warsaw University, Branch in Białystok, then at the Faculty of Administration and Economics. It was his primary place of work for the next 40 years, where he carried out research and where he taught. In 1983 at the Faculty of Law and Administration, the University of Warsaw, he defended his doctoral thesis on “the structures

of local government revenues in the Peoples’ Republic of Poland”. In the period 1984-1987 he was the vice director of the Institute of Law, and in 1990-1993 he was the Elector of the University of Warsaw. In 2008 he presented his habilitation thesis on “de-budgeting of public finances” defended before the Council of the Faculty of Law, the University of Białystok. In 2009 he was employed at the University of Białystok as associate professor. In the period 2009-2012 he realized his professional duties within the Faculty of Administration, the University of Białystok in Siedlce, and from 1 October 2012 within the Faculty of Law of this University. In the years 2009-2012 Professor Janusz Stankiewicz participated in the works of the Disciplinary Committee for Teachers of the General Council for Higher Education and he represented the Department of Administration in Siedlce in the Senate of the University of Białystok, taking part in the works of the Senate’s Committee on Science. On 28 May 2014, Professor Janusz Stankiewicz terminated his employment at the University of Białystok, using his right to take retirement. Since 29 May 2014, he has been employed at the University of Białystok under a contract of employment for a fixed-term position of associate professor.

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As the Jubilarian himself says, teaching activity has given him immense satisfaction for the entire period of employment at the University. He realized it mainly at the Faculty of Law, the University of Białystok, and in the years

2009-2012 at the Faculty of Administration in Siedlce, the University of Białystok. In addition, he worked at the Higher School of Finance and Management in Białystok (since 1997), from which he moved in recent years to Warsaw Higher School located in Otwock (formerly the Academy of the Entrepreneurship and Social Sciences in Otwock). The Jubilarian led a very wide range of courses in the field of public finance and financial law, in all its possible forms, starting from the exercises under the supervision of Professor Jerzy Harasimowicz, via general lectures, specialization lectures, license seminars and master's seminars. Besides the key subject of public finances and financial law lectures (at the law studies - financial law, next law of public finances), he specialized in lectures in such disciplines as financial control, tax proceedings and tax law, budgetary law, and public procurement. According to the students, he was always a well-prepared lecturer, presenting in detail the issues with great peace and in a good manner. It was confirmed by awarding the Jubilarian on 20 April 2016 the "Student Oscar 2016" for Lifetime Achievement. It is great it happened that the students of the Faculty of Law were the first to appreciate the overall merits of Professor Janusz Stankiewicz on the day almost coinciding with the 40th anniversary of his employment at the University.

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The scientific work of Professor Janusz Stankiewicz is quite rich, and at the same diverse and often very original. It consists of tens of monographs and co-authorship of approximately 10 scripts and handbooks, as well as the co-authorship of several important commentaries to legal acts. In terms of content, they are related to the areas presented below.

- 1) In the first period of his scientific work, many of the Jubilarian's publications concerned the problems of local finances, both the national and the foreign ones. In this field especially noteworthy are such publications as: *Finanse rad narodowych w latach 1944-1950*, "Zeszyty Naukowe FUW w Białymstoku" 1986, vol. 52; *Źródła równoważenia budżetów samorządu terytorialnego w latach 1944-1950*, "Zeszyty Naukowe FUW w Białymstoku" 1986, vol. 52;

Prawno-finansowe bariery i stimulatory samorządności na szczeblu lokalnym, in: *Miejsce i rola samorządów w społecznościach lokalnych*, Białystok 1989; *Zmiany zasad podziału terytorialnego i podstawowe problemy terenowej gospodarki finansowej Bułgarii*, in: *Finanse lokalne w wybranych krajach socjalistycznych i kapitalistycznych*, E. Ruśkowski (ed.); *Podstawowe zagadnienia organizacji i funkcjonowania systemu finansów lokalnych ZSRR* (with W. Kolesnikow), in: *Finanse lokalne w wybranych krajach socjalistycznych i kapitalistycznych*, E. Ruśkowski (ed.), Białystok 1989; *Aktualne problemy i tendencje rozwojowe finansów lokalnych w Polsce*, in: *Finanse lokalne w wybranych krajach socjalistycznych i kapitalistycznych*, E. Ruśkowski (ed.), Białystok 1989; *Wybrane zagadnienia władzy lokalnej i finansów lokalnych w Wlk. Brytanii*, in: *Finanse komunalne w wybranych krajach europejskich*, E. Ruśkowski (ed.), Białystok 1997;

- 2) Most of the Jubilarian's scientific publications concerned the widely understood state's budgetary economy and the budget law. In this group should be mentioned in particular: *Odpowiedzialność porządkowa za naruszenie dyscypliny budżetowej*, "Zeszyty Naukowe FUW w Białymstoku" 1984, vol. 41; *Problem funduszy celowych w systemie finansów publicznych*, in: *Prawo finansowe i nauka prawa finansowego na przełomie wieków*, A. Kostecki (ed.), Kraków 2000; *Związek zjawiska debudżetyzacji z powstawaniem deficytu budżetowego państwa*, in: *Deficyt budżetowy i dług publiczny w wybranych krajach europejskich*, E. Ruśkowski (ed.), Białystok 2003; the extensive sections on the state budget procedure's, the public expenditure and public procurement in the handbook: *Finanse publiczne i prawo finansowe*, C. Kosikowski, E. Ruśkowski (eds.), Warszawa 2003 (and in its consecutive editions from 2006 i 2008 r.); *Sytuacja finansów publicznych a problem funduszy celowych państwa*, in: *Ekonomiczne i prawne problemy racjonalizacji wydatków publicznych – uwarunkowania i instrumenty*, J. Głuchowski, A. Pomorska, J. Szofno-Koguc (eds.), Lublin 2005; *Problem funduszy celowych w systemie*

finansów państwa, “Gdańskie Studia Prawnicze” 2007, t. XVI; *Określenie budżetu (państwa) and Tryb opracowania budżetu państwa*, in: *Finanse publiczne. Komentarz praktyczny*, E. Ruśkowski, J.M. Salachna (eds.), Gdańsk 2007 (this commentary was published in future published versions as separate publications: *Nowa ustawa o finansach publicznych wraz z ustawą wprowadzającą. Komentarz praktyczny*, Gdańsk 2010; *Finanse publiczne. Komentarz praktyczny*, Gdańsk 2013; *Finanse publiczne. Komentarz praktyczny*, Gdańsk 2014); *Debudżetyzacja finansów państwa*, Białystok 2007; *Konstytucyjne uwarunkowania tworzenia i stosowania prawa finansowego i podatkowego*, scientific edition with P.J. Lewkowicz, Białystok 2010; *Problemy racjonalizacji wydatków publicznych i wieloletniego planowania finansowego w aspekcie budżetu zadaniowego i wieloletnich planów finansowych w Polsce*, in: *System Prawa Finansowego*, t. II – *Prawo finansowe sektora finansów publicznych*, E. Ruśkowski (ed.), Warszawa 2010; *Wieloletni plan finansowy państwa w Polsce w świetle pierwszych doświadczeń jego obowiązywania*, in: *Instrumenty nowego zarządzania finansami publicznymi w wybranych krajach Unii Europejskiej*, E. Ruśkowski (ed.), Białystok 2011; *Wykonywanie budżetu państwa po upływie roku budżetowego*, in: *Finanse publiczne i prawo finansowe – realia i perspektywy zmian. Księga Jubileuszowa dedykowana Profesorowi Eugeniuszowi Ruśkowskiemu*, L. Etel, M. Tyniewicki (eds.), Białystok 2012; *Comparison Between Long-Termism in Reform of Public Finance in Poland and Other Central and Eastern European Countries* (with E. Ruśkowski, M. Tyniewicki, U.K. Zawadzka-Pąk), in: *Annual and Long Term Public Finances in Central and Eastern European Countries*, E. Ruśkowski, M. Tyniewicki, U.K. Zawadzka-Pąk (eds.), Białystok 2013; *Stan finansów publicznych Polski jako państwa objętego derogacją*, in: *Przyszłość Unii Europejskiej w świetle jej ustroju walutowego i finansowego*, C. Kosikowski (ed.), Białystok 2013; *Republika Białorusi*, in: *Roczność i wieloletniość w finansach publicznych*, E. Ruśkowski (ed.), Warszawa 2014;

in the same monograph: *Federacja Rosyjska oraz Ukraina; Multiannual financial planning of the state in Poland compared with selected European countries*, “Białostockie Studia Prawnicze” 2014, vol. 16; *Целевые фонды в системе публичных финансов Республики Польша*, «Публичные финансы и налоговое право», Ежегодник, выпуск 5, Воронеж 2015; *Rola sejmowej Komisji Finansów Publicznych jako organu parlamentarnej kontroli publicznej gospodarki finansowej*, in: *Państwo, gospodarka, prawo. Księga dedykowana Profesorowi Cezaremu Kosikowskiemu z okazji jubileuszu pracy naukowej na Wydziale Prawa Uniwersytetu w Białymstoku*, A. Piszcz, M. Olszak, M. Etel (eds.), Białystok 2015; *Wpływ prawa europejskiego na tworzenie polskiego prawa o wydatkach publicznych*, in: *Racjonalny ustawodawca. Racjonalna administracja. Pamięci Profesora Eugeniusza Smoktunowicza*, D.R. Kijowski, A. Miruć, A. Budnik (eds.), Białystok 2016.

- 3) Many of the publications of Profesor Janusz Staniewicz concerned the tax law and fiscal control, including *Prawo podatkowe* (with L. Etel and E. Ruśkowski), Białystok 1994; *Kontrola skarbowa* (with E. Ruśkowski), in: *Biblioteka podatkowa*, W. Goronowski (ed.), t. 1, Warszawa 1996 and the further updates; *Ustawa o kontroli skarbowej* (with E. Ruśkowski), Warszawa 1997; *Nowa forma opodatkowania – nowe obowiązki*, “Przegląd Podatkowy” 1997, no. 4; *Podstawy opodatkowania w podatku rolnym, leśnym i od nieruchomości*, “Przegląd Podatkowy” 1998, no. 1; *Skutki likwidacji działalności gospodarczej prowadzonej przez osobę fizyczną w zakresie podatku dochodowego od osób fizycznych i podatku od towarów i usług*, “Przegląd Podatkowy” 1998, no. 1; *Czynniki wpływające na wysokość opodatkowania w podatku od spadków i darowizn*, “Przegląd Podatkowy” 1998, no. 1; *Налог на товары и услуги как инструмент формирования публичного долга (на примере опыта Польши)*, «Публичные финансы и налоговое право», Ежегодник, выпуск 4, Воронеж 2014.

4) Separate attention should be paid to the latest research trend of the Professor, concerning the biographies of prominent representatives of the Polish science of the Treasury and Treasury law. So far it has resulted in: *Szkic biograficzny oraz charakterystyka i ocena dorobku naukowego w dziedzinach skarbowości, prawa skarbowego i statystyki profesora Mieczysława Witolda Gutkowskiego*, in: *Magistri Nostri skarbowości i prawa skarbowego w Polsce do 1939 roku*, T. Nieborak (ed.), Poznań 2016 and in the publishing of a review of this book. The next work devoted to Prof. M.W. Gutkowski is being printed. Due to the specificity and the originality of these studies, we should certainly wish Professor Janusz Stankiewicz further success in this area.

As a part of the substantive evaluation of all the above-mentioned scientific achievements, let me quote a fragment of his habilitation's review, which I prepared in January 2008, that "...in his publications he has presented himself as a reliable, honest specialist in the above mentioned... research trends, and some of his works were the first or even the only ones in the Polish literature (especially the studies of the local Polish finances in the years 1944-1950, or the papers on local finances in Bulgaria, the Soviet Union and the Great Britain). His publications on the fiscal control, the rationalization of public expenditure and the state earmarked funds have entered permanently to the literature". This assessment is reinforced by the latest publications of the Professor on the long-term financial planning in Poland and other European countries (especially Russia, Ukraine and Belarus), relations of EU national financial law and the biographies of Polish scientists dealing with the Treasury science and the Treasury law.

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Professor Janusz Stankiewicz is a founding member of the Center for Information and Research Organization of Public Finance and Tax Law of the Central and Eastern

European Countries. He actively participated in the majority of annual conferences, he also often published his texts in the Center's journals. He was engaged in the preparation of "Center Scientific Bulletin" being the Vice-Chairman of the Editorial Committee and the author of the second chapter of this publication. In connection with the 40th anniversary of the scientific work of the Professor and the 15th anniversary of the "Center", after consultation with the leaders of the Programme Council, the Association Board has decided to distinguish Professor Janusz Stankiewicz with a statuette and diploma "For outstanding contribution to the Center Association", hoping that he will continue to be engaged in the further development of this Organization.

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As the longtime head of the Department of Public Finance and Financial Law (formerly the Department of the Public Finance and the Tax Law) I would like to emphasize the creative influence of the Jubilarian on the functioning of these departments. Apart from the impact on his colleagues through the personal example of good and solid work in the field of teaching and research, Professor Janusz Stankiewicz has introduced to the life of the Department a certain distance, peace and peculiar sense of humour. Thanks to the Professor, the Department's life has been enriched by talks about music, old books and prints, curiosities of the life Czesław Niemen (the Professor is an activist of the Suprasl Czesław Wydrzycki-Niemen Association). I hope that in the future we will be able to use these rich experiences of the Jubilarian, wishing him health and many further comprehensive vocational and social activities.

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