

**Jacek Wantoch-Rekowski**

Uniwersytet Mikołaja Kopernika w Toruniu

ORCID: 0000-0002-1606-7790

rekowski@umk.pl

## Constitutional mechanisms for stabilising state public finances – selected aspects

### Introduction

In the modern world, one of the most important elements in the functioning of societies and the members of those societies is undoubtedly security. Security can be analysed on many levels; it is an interdisciplinary issue. It can be examined within an internal, external, global, local, economic, environmental, energy, and social context. Security is also often defined as a multifaceted issue, including as an economic and legal phenomenon<sup>1</sup>. The literature postulates that the concept of the “security of the Republic of Poland” should be defined in an open-ended manner that provides flexibility in responding to the dynamically changing reality and the internal and external situation<sup>2</sup>.

In the broad sense of the term, security also undoubtedly encompasses a state’s public finances. The mechanisms stabilising the public finances of the Polish state function in many dimensions, the most important certainly being the economic dimension and the legal dimension<sup>3</sup>.

The legal dimension concerning the security of public finances has two basic aspects: constitutional and extra-constitutional. Regarding the extra-con-

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<sup>1</sup> See more extensively: H. Zięba-Załucka, *Konstytucyjne aspekty bezpieczeństwa* [Constitutional aspects of security], „Studia Iuridica Lubliniensia” 2014, No. 22, p. 417 and the literature cited therein.

<sup>2</sup> A. Bień-Kacała, *Bezpieczeństwo w Konstytucji RP z 1997 r. – wstępna diagnoza* [Security in the 1997 Constitution of the Republic of Poland – preliminary diagnosis], „Constitutional Law Review” 2015, No. 2(24), p. 27.

<sup>3</sup> The literature indicates that the economic security of the state is related to the development of the economy and society – see in more detail: M. Leszczyńska, *Bezpieczeństwo ekonomiczne państwa a rozwój gospodarki i społeczeństwa* [Economic security of the state and the development of the economy and society], „Nierówności Społeczne a Wzrost Gospodarczy” 2018, No. 4(56), pp. 289–298.

stitutional dimension, it should be pointed out that the regulations of the 27 August 2009 Act on Public Finance<sup>4</sup> are of fundamental importance. It is this legal act that is referred to in the Constitution of the Republic of Poland, and it is the Public Finance Act that regulates the Stabilisation Expenditure Rule (Article 122aa), or prudence and sanctioning procedures related to the state public debt (Article 86 et seq.).

The purpose of this study is a critical analysis of the most important elements (mechanisms) stabilising public finances in Poland, which are rooted in the Republic of Poland's Constitution<sup>5</sup>. In the author's opinion, these elements include, first of all, constitutional regulations concerning public revenues, public expenditures, regulations concerning the relation between revenues and expenditures, and regulations concerning the effects of these relations – namely the budget deficit and the state public debt. The study does not take into account regulations that do not have a direct link to the Republic of Poland's Constitution, but are regulated by the Public Finance Act (e.g., the Stabilising Expenditure Rule or prudence and sanction procedures<sup>6</sup>). EU regulations are also outside the scope of the study, e.g. the Treaty on Stability and the 2 March 2012's Coordination and Governance in the Economic and Monetary Union, which indicates that the objective of governments is to ensure sound and stable public finances and the need to avoid excessive government deficits. The author also did not analyse the issue of the fiscal council (fiscal policy council), which has yet to be established in Poland<sup>7</sup>.

## Constitutional regulation of public revenue

According to Article 84 of the Constitution of the Republic of Poland, “everyone is obliged to bear public burdens and benefits, including taxes, as

<sup>4</sup> Consolidated text: Journal of Laws 2022, item 1634, as amended.

<sup>5</sup> Public finance (including taxation) in the light of constitutional regulations has been extensively analysed in: M. Wilmanowicz-Słupczewska, J. Wantoch-Rekowski, M. Serowaniec, W. Morawski, *Public finance and taxation in the Constitution of the Republic of Poland*, Toruń 2021.

<sup>6</sup> On, inter alia, the Stabilising Expenditure Rule and prudential and sanction procedures see: E. Lotko, *Wybrane aspekty państwowego długu publicznego w Polsce w świetle ostatnich zmian ustawy o finansach publicznych* [Selected aspects of the state public debt in Poland in the light of recent amendments to the Public Finance Act], [in:] Z. Ofiarski (ed.), *XXV lat przeobrażeń w prawie finansowym i prawie podatkowym – ocena dokonań i wnioski na przyszłość* [XXV years of transformations in financial law and tax law – evaluation of achievements and conclusions for the future], Szczecin 2014, pp. 85–93.

<sup>7</sup> Numerous debates have taken place on the necessity to establish a fiscal council (fiscal policy council) in Poland, and numerous scientific studies have been produced – see, for example: M. Krzak, *Koncepcja Rady Polityki Fiskalnej w Polsce* [Concept of the Fiscal Policy Council in Poland], „*Annales Universitatis Mariae Curie-Skłodowska. Sectio H – Oeconomia*” 2015, Vol. 49, No. 2, pp. 91–102.

defined by law”. This is the basic provision that allows for the collection of public revenues. Essentially, in terms of taxes, fees, and contributions, the laws that regulate the various public tributes are crucial. These are primarily tax laws. Article 84 of the Constitution of the Republic of Poland does not, of itself, define an obligation to provide a specific service, nor does it contain an order addressed directly to the individual. The provision defines the general framework of the general obligation to bear public burdens and benefits, which requires the legislature to define the legal possibilities of fulfilling the concretised tribute obligations by appropriate regulations of a detailed nature<sup>8</sup>. It follows from Article 84 of the Constitution that the concept of public burdens is not only limited to taxes<sup>9</sup>. Established in Article 84 of the Constitution of the Republic of Poland, “the obligation to bear public burdens and benefits cannot be fulfilled by the bodies applying the law. It requires concretisation in a law. This is very important from the point of view of the individual, whose rights will then not be derived from the regulations of administrative bodies, but will be defined as the statutory scope of the taxpayer’s obligations”<sup>10</sup>.

Article 84 corresponds with Article 217, according to which the levying of taxes, other public levies, determination of entities, subjects of taxation and tax rates, as well as rules for granting reliefs and remissions, and categories of entities exempt from taxation shall be performed by way of a law. Entities subject to fiscal burdens are guaranteed that both the levying of taxes and determination of their structural elements may be done by way of a law and not, for example, a regulation by the Minister of Finance.

Article 217 of the Republic of Poland’s Constitution introduces the constitutional principle of tribute authority, which allows for the competence to impose public tributes on all entities and in relation to all assets by Parliament in the manner described in the Constitution. The imposition of public tributes should thus be understood as the establishment, in a sovereign manner, by a statutory norm, of an obligation to pay a public tribute concretised by establishing its features and necessary elements.

Article 84 can be linked to Article 227, paragraph 1, sentence 3 – the National Bank of Poland is responsible for the value of Polish money. According to this provision, the National Bank of Poland is to ensure that there is no deflation or excessive inflation in Poland. Economists point out that keeping inflation at a low, controlled level leads to economic development; controlled inflation from the perspective of the state budget means that without changing

<sup>8</sup> E. Lotko, *Konstytucyjny obowiązek płacenia podatków a spójność aksjologiczna* [Constitutional obligation to pay taxes and axiological coherence], „Prawo i Więź” 2021, No. 4, pp. 555–556.

<sup>9</sup> Judgment of the TK of 20 November 2002, K 41/02, Lex No. 57092.

<sup>10</sup> A. Krawczyk-Sawicka, *Reguła ustawowego nakładania podatków i innych świadczeń publicznych w świetle art. 217 Konstytucji RP z 1997 r.* [Rule of statutory imposition of taxes and other public burdens in the light of Article 217 of the 1997 Constitution of the Republic of Poland], „Constitutional Law Review” 2012, No. 2, p. 210.

the tax laws, up to a certain point, budget revenues will increase – after all, increases in the prices of goods and services affect the growth of the tax base in indirect taxes, i.e. consumption taxes (VAT and excise duty). In turn, an inflation-enforced increase in salaries results in an increase in personal income tax revenues.

## Constitutional regulation of public expenditure

As far as public expenditure is concerned, the Republic of Poland's Constitution lists in general terms the tasks/obligations of the state in various spheres, the concretisation of which is carried out by means of a law. For example, one can point to the following:

- 1) Article 67 (right to social security),
- 2) Article 68 (right to health protection),
- 3) Article 70 (right to education)<sup>11</sup>.

Through specific laws, it is possible to introduce solutions that reduce public expenditure or multiply it. The extent of expenditure depends, therefore, on the solutions adopted in statutory regulations. In Poland in recent years, there has been a tendency to systematically increase expenditure – especially within the broadly defined social sphere. When the growth of budget revenues in relation to the growth of expenditures is smaller, a larger budget deficit is generated, and the national public debt increases.

The literature points out that a state that takes on too many statutory and contractual obligations may fail to meet the obligations assumed in laws (or certain international agreements). The need for rationalisation and change therefore arises. However, the rationalisation of expenditure should not be considered as a purely financial problem related to payments, settlement technique and the method by which funds are transferred. Yet, the purely financial aspects of public expenditure are not of primary importance. The problems of the scope of public tasks and the legal constructions concerning the social and economic system are of greater importance<sup>12</sup>. The making of expenditures should be based on rational premises subject to rationalisation in the sense of undertakings leading to, or at least favouring, rationality and the use of opportunities to improve a certain activity of the state and other public enti-

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<sup>11</sup> For more on the scope and type of duties of the Polish state towards citizens in the light of the Constitution of the Republic of Poland, see: A. Pomorska, *Główne uwarunkowania procesu racjonalizacji wydatków* [The main conditions of the process of rationalization of expenses], [in:] J. Głuchowski, A. Pomorska, J. Szolno-Koguc (eds.), *Uwarunkowania i bariery w procesie naprawy finansów publicznych* [Determinants and barriers in the process of repairing public finances], Lublin 2007, pp. 322–323.

<sup>12</sup> A. Borodo, *Polskie prawo finansowe. Zarys ogólny* [Polish financial law. General outline], Toruń 2010, p. 116.

ties<sup>13</sup>. It is also important that there should be no discretion in the spending of public funds, as this can lead to abuse and irregularities<sup>14</sup>.

Expenditure, its use, forms, and means of implementation are captured legislatively in legal regulations. Some expenditures are linked to corresponding legal claims, which can be asserted – by the entitled entities – through the courts, and therefore there is a need to finance them. Some public tasks, on the other hand, are conditional depending on the financial capacity of the state or local government<sup>15</sup>.

Among publicly financed expenditures, so-called ‘rigid expenditure’ is of significant importance. This term denotes that part of the financial resources coming from public funds, the amount, time and mode of financing of which are so defined that it excludes completely or in a significant part the (political) discretion of the public authority authorised to represent this public entity in the exercise of financial sovereignty (independence) in the aspect of spending policy. The recovery of this spending sovereignty (independence) can only be achieved by repealing or amending the legislation that creates it. From a legal and organisational point of view, rigid spending is a unique institution in relation to two fundamental principles of the modern state:

- 1) the principle of political freedom of state authorities legitimised by democratic elections;
- 2) the principle that each public authority exercises its financial sovereignty freely, within the limits of the attributes accruing to it constitutionally, to conduct the financial management of the State<sup>16</sup>.

In the wake of the global financial crisis, Poland experienced a slowdown in economic growth in 2009, which had a negative impact on public finances. The level of state public debt began to rise and approached the constitutional debt limit. In order to counteract the exceeding of the constitutional values of the state public debt, legal regulations related to the so-called expenditure rules started to be implemented. The expenditure rules assumed a moderate real increase in budget expenditure<sup>17</sup>.

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<sup>13</sup> J. Szolno-Koguc, *Prakseologiczne kryteria oceny racjonalności wydatków publicznych* [Prakseological criteria of assessing the rationality of public expenditures], [in:] J. Głuchowski, A. Pomorska, J. Szolno-Koguc (eds.), op. cit., p. 315.

<sup>14</sup> See more extensively: A. Hussein, *Dowolność wydatkowania środków publicznych jako mechanizm korupcyjogenny* [Liberties in spending public funds as a corruptionogenic mechanism], [in:] J. Głuchowski, A. Pomorska, J. Szolno-Koguc (eds.), op. cit., pp. 333–340.

<sup>15</sup> A. Borodo, *Współczesne problemy prawne budżetu państwowego* [Contemporary legal problems of the state budget], Toruń 2014, pp. 103–104.

<sup>16</sup> T. Dębowska-Romanowska, *Charakter i klasyfikacja tzw. wydatków sztywnych* [Nature and classification of the so-called rigid expenditures], [in:] J. Głuchowski, A. Pomorska, J. Szolno-Koguc (eds.), op. cit., pp. 279–282.

<sup>17</sup> For an extensive discussion of expenditure rules, see: P. Panfil, *Wydatkowe reguły polityki fiskalnej w Polsce* [Expenditure rules of fiscal policy in Poland] [in:] Z. Ofiarski (ed.), op. cit., pp. 125–134.

## Constitutional regulation of the budget deficit

Pursuant to Article 220(1) of the Constitution of the Republic of Poland, an increase in expenditure or a reduction in revenue planned by the Council of Ministers may not cause the Sejm to establish a budget deficit greater than that provided for in the draft budget law. This is theoretically a good solution but not always effective in practice. It is related to the nature of public revenues, which are plans, assumptions, and projections. With regard to tax revenues, for example, there is a possibility that the Sejm could plan greater tax revenues than the Council of Ministers and, without increasing the budget deficit planned by the Council of Ministers, would be able to increase budget expenditures. Such an operation is, however, in most cases only apparently effective; it rarely happens that tax revenues, planned by the Council of Ministers, are underestimated.

Article 220(2), on the other hand, indicates that incurring an obligation with the central bank of the state to cover the budget deficit is not a recourse provided for by the budget law. On the one hand, this prevents the executive from raising ‘easy’ funds but, on the other hand, makes it difficult for the central bank to become directly involved in the day-to-day activities of the executive. This regulation is assessed very positively in the doctrine of financial law.

## Constitutional limitations of public debt

It follows from Article 216(5) of the Constitution of the Republic of Poland that “no loans may be contracted or financial guarantees and warranties granted, as a result of which the state public debt exceeds 3/5 of the value of the annual gross domestic product. The method of calculating the value of the annual gross domestic product and the state public debt shall be determined by law”.

The increasing value of public debt in Poland has been pointed out for many years. Attention is also drawn to the growing cost of its servicing, which is an important problem in the public finance sector requiring the involvement of an increasing amount of financial resources<sup>18</sup>.

Key question: What is sovereign public debt? There is no definition of this concept in the Polish Constitution, which in practice means that public debt can be calculated in several ways, some of which are as follows:

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<sup>18</sup> Z. Ofiarski, *Dług publiczny w Polsce* [Public debt in Poland], [in:] J. Głuchowski, C. Kosikowski, J. Szołno-Koguc (eds.), *Nauka finansów publicznych i prawa finansowego w Polsce. Dobre i kierunki rozwoju. Księga Jubileuszowa Profesora Alicji Pomorskiej* [Science of public finance and financial law in Poland. Achievements and directions of development. Jubilee Book of Professor Alicja Pomorska], Lublin 2008, p. 264.

- 1) the national method,
- 2) the Union method.

For the national method, Article 216(5) of the Constitution refers to statutory regulation. The Public Finance Act in Article 72(1) indicates that the national public debt includes liabilities of the public finance sector on the following titles:

- 1) securities issued for cash claims,
- 2) borrowings,
- 3) deposits accepted,
- 4) due liabilities (resulting from separate acts and final court decisions or final administrative decisions; recognised as undisputed by the relevant unit of the public finance sector being the debtor).

Article 72(2) contained a statutory delegation – the Minister of Finance was obliged to specify, by way of an ordinance, the detailed manner of classification of debt titles included in the state public debt, including the types of liabilities included in debt titles, taking into account the basic subject and entity categories of debt and maturity periods. On this basis, the Ordinance of the Minister of Finance of 28 December 2011 on the detailed classification of debt titles included in the state public debt was issued<sup>19</sup>. The Minister made a detailed classification of debt titles included in the state public debt by subject and maturity periods and type of creditor.

In turn, Article 73(1) indicates the manner of calculating the sovereign public debt; it is calculated as the nominal value of the liabilities of the entities of the public finance sector after eliminating mutual liabilities between the entities of this sector. The nominal value of the liability is understood as the nominal value of the securities issued and of the loan, credit, or other liability incurred, i.e., the amount of the main benefit due to be paid at the date of maturity of the liability.

The key problem with calculating the sovereign public debt relates to the fact that its value consists only of the liabilities of public finance sector entities enumerated in Article 9 of the Act. These are:

- 1) public authorities, including government administration bodies, state control and law protection bodies, and courts and tribunals,
- 2) local government units and their associations,
- 3) metropolitan associations,
- 4) budgetary units,
- 5) local government budgetary establishments,
- 6) executive agencies,
- 7) budgetary management institutions,
- 8) state special purpose funds,

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<sup>19</sup> Journal of Laws 2011, No. 298, item 1767, as amended.

9) The Social Insurance Institution and the funds it manages, and the Agricultural Social Insurance Fund and the funds managed by the President of the Agricultural Social Insurance Fund,

10) National Health Fund,

11) independent public healthcare establishments,

12) public universities,

13) Polish Academy of Sciences and the organisational units it creates,

14) state and local government cultural institutions,

15) other state or local government legal persons established under separate laws to perform public tasks, excluding enterprises, research institutes, institutes operating within the Łukasiewicz Research Network, banks and commercial law companies,

16) Bank Guarantee Fund.

However, Article 9 of the Public Finance Act does not list all the entities that spend public funds. For example, the National Road Fund, the Polish Development Fund, or the funds created by Bank Gospodarstwa Krajowego are not mentioned in this provision. There is, therefore, debt that is included in the state public debt and debt that is not (outside the state public debt). From a formal point of view, this is in line with Article 216(5), which, after all, refers to statutory regulations with regard to the methodology for calculating state public debt.

Sovereign public debt is calculated differently for reporting within the European Union. The methodology resulting from Regulation (EU) No. 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union applies. The European System of National and Regional Accounts<sup>20</sup> is abbreviated as ESA2010<sup>21</sup>. The EU methodology does not avoid showing debt of a public nature; it includes debt of all public entities, termed as the *general government debt*<sup>22</sup>. Sovereign public debt calculated according to the EU methodology is used, among other things, to compare Poland's public debt to that of other European Union countries. The literature indicates that ESA 2010 is also

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<sup>20</sup> OJ EU L 174/ of 26.06.2013, pp. 1–727.

<sup>21</sup> An analysis of the implementation of ESA2010 into Polish legal and economic conditions is presented in: Central Statistical Office (Department of National Accounts), *Wdrożenie Europejskiego Systemu Rachunków Narodowych i Regionalnych w Unii Europejskiej (ESA2010) do polskich rachunków narodowych. Zmiany metodologiczne oraz ich wpływ na główne agregaty makroekonomiczne* [Implementation of the European System of National and Regional Accounts in the European Union (ESA2010) into Polish national accounts. Methodological changes and their impact on the main macroeconomic aggregates], Warszawa 2014.

<sup>22</sup> Problems concerning the incompatibility of ESA2010 with national methodologies are highlighted in: R. Mussari, D. Sorrentino, *Italian public sector accounting reform: a step towards European public sector accounting harmonisation*, „Account Econ Law” 2017, No. 7(2), p. 144.



tasked with providing debt and deficit data at the EU level for the purpose of monitoring and assessing the Maastricht Treaty criteria<sup>23</sup>.

ESA2010 defines the general government sector. Paragraph 20.05 indicates that the general government sector comprises all general government units and all non-market non-profit institutions that are controlled by these units. It also includes other non-market producers as defined in paragraphs 20.18 to 20.39. It follows from paragraph 20.06 that general government units are legal entities created through a political process that have legislative, judicial, or executive powers over other institutional units in the area. Their primary function is to provide goods and services to the public and households on a non-market basis and to redistribute income and wealth. In turn, paragraph 20.07 indicates that a general government unit is normally entitled to raise funds through compulsory transfers from other institutional units. In order to meet the basic requirements for an institutional unit, a general government unit must have its own funds raised through revenue from other units or received in the form of transfers from other units in the sector, and must have the power to spend such funds to achieve its policy objectives. It must also be able to borrow on its own account.

Determining state public debt according to two different legal regulations according to different methodologies is a legal action, consistent with the Constitution of the Republic of Poland. The values of the state public debt calculated using the different methodologies differ significantly. State public debt calculated according to the national methodology (PDP) amounted to PLN 1,175,320.7 million at the end of Q2 2022, while government debt calculated according to the EU methodology (EDP debt) amounted to PLN 1,453,456.9 million. Thus, according to the national methodology, the sovereign public debt was, at the end of Q2 2022, lower by PLN 278,136.2 million than that calculated according to the EU methodology<sup>24</sup>.

## Conclusion

Constitutional mechanisms stabilising public finances in Poland are multifaceted; they concern public revenues, public expenditures, the relation between revenues and expenditures and the effects of these relations – the budget deficit and the state public debt. However, the Constitution of the Republic of Poland contains general framework regulations, which are filled with content by issuing legal acts of statutory rank. This causes the constitutional mecha-

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<sup>23</sup> T. Jovanović, *Should Slovenia transform the accounting in public sector?*, „International Public Administration Review” 2015, Vol. 13, No. 3–4, p. 77.

<sup>24</sup> <https://www.gov.pl/web/finanse/zadluzenie-sektora-finansow-publicznych> (accessed: 17.08.2022).

nisms to become ‘diluted’; the legislator can creatively define the mechanisms concerning revenues, expenditures, deficit and state public debt, violating the ‘spirit’ of the constitutional regulations.

The constitutional mechanisms stabilising the state’s public finances are not fully effective in practice, especially in the context of limiting the state public debt, as the adopted statutory solutions, different from the EU solutions, allow part of the public debt to be ‘hidden’, which in practice is being implemented on an increasing scale. Attention is drawn first of all to the different method for calculating the state public debt adopted by the Public Finance Act in relation to the EU methodology.

In recent years, entities have been created that spend public funds and incur liabilities without being entities listed in Article 9 of the Public Finance Act. Consequently, their indebtedness does not affect the size of the sovereign public debt.

*De lege ferenda*, it is suggested that the calculation of the national public debt in Poland should take place on the basis of the definitions and mechanisms indicated in ESA2010<sup>25</sup>. The elimination of the peculiar dualism will certainly be conducive to greater transparency of public finances in Poland, making it possible to give full meaning to the regulation contained in Article 215(5) of the Constitution of the Republic of Poland, according to which no loans may be contracted or financial guarantees and warranties granted, which would result in the state public debt exceeding 3/5 of the value of the annual gross domestic product.

This postulate is obviously not novel. It was presented, inter alia, by the Supreme Chamber of Control, which, proposing the unification of the methodology for calculating public debt, postulated that the prudence and sanctioning procedures established in the Public Finance Act should simultaneously cover the full debt calculated according to the EU methodology. In this way, the possibility of uncontrolled growth of debt not included in the debt calculated according to the national methodology would be limited<sup>26</sup>.

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<sup>25</sup> The literature indicates that, for example, in Croatia, following the implementation of the ESA2010 methodology, it was possible to better identify the main sources of risks to the financial position of the public finance sector (see extensively on this topic: M. Tomek, A. Andabaka, *Učinci uvođenja metodologije Europskoga sustava računa 2010 na statistiku javnih financija u Hrvatskoj* [Implementation Effects of the European System of Accounts 2010 on the Government Finance Statistics in Croatia], „Croatian and Comparative Public Administration” 2019, Vol. 19, No. 4, pp. 627–657.

<sup>26</sup> Najwyższa Izba Kontroli, *Zarządzanie długiem publicznym i płynności jednostek sektora finansów publicznych. Informacja o wynikach kontroli* [Public debt management and liquidity of public finance sector entities. Information on the inspection results], Warszawa 2020, p. 18.

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## Summary

### Constitutional mechanisms for stabilising state public finances – selected aspects

**Keywords:** public finance law, Constitution of the Republic of Poland, national public debt, budget deficit, ESA2010.

This study contains analyses of the most important constitutional mechanisms stabilising public finances in Poland. The purpose of this study is

a critical analysis of the most important elements (mechanisms) stabilising public finances in Poland, which are rooted in the Republic of Poland's Constitution. It focuses on issues of public income, public expenditure, and budget deficit. State public debt was extensively analysed. The existence of two methodologies for calculating the national public debt (national and EU) is highlighted, which, therefore, has led to there being two different sizes of the national public debt. It concludes with *de lege lata* remarks into *de lege ferenda* conclusions. The constitutional mechanisms stabilising the state's public finances are not fully effective in practice, especially in the context of limiting the state public debt, as the adopted statutory solutions, different from the EU solutions, allow part of the public debt to be 'hidden', which in practice is being implemented on an increasing scale.

## Streszczenie

### Konstytucyjne mechanizmy stabilizujące finanse publiczne państwa – wybrane aspekty

**Słowa kluczowe:** prawo finansów publicznych, Konstytucja RP, państwowy dług publiczny, deficyt budżetowy, ESA2010.

Opracowanie zawiera analizy dotyczące najważniejszych konstytucyjnych mechanizmów stabilizujących finanse publiczne w Polsce. Celem opracowania jest krytyczna analiza najważniejszych elementów (mechanizmów) stabilizujących finanse publiczne w Polsce, które mają swoje zakotwiczenie w Konstytucji RP. Skupiono się za zagadnieniami dotyczących dochodów publicznych, wydatków publicznych i deficytu budżetowego. Obszernej analizie poddano państwowy dług publiczny. Podkreślono istnienie dwóch metodologii wyliczania państwowego długu publicznego (krajowej i unijnej), w konsekwencji czego istnieją dwie różne wielkości państwowego długu publicznego. W podsumowaniu przedstawiono uwagi *de lege lata* i wnioski *de lege ferenda*.

Konstytucyjne mechanizmy stabilizujące finanse publiczne państwa nie są w praktyce w pełni skuteczne zwłaszcza w kontekście ograniczania państwowego długu publicznego, ponieważ przyjęte rozwiązania ustawowe, odmienne od rozwiązań unijnych, pozwalają „ukrywać” część zadłużenia publicznego, co w praktyce jest realizowane na coraz większą skalę.

