Scientific editing

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DICTIONARY OF PUBLIC ADMINISTRATION

NARODOWY INSTYTUT SAMORZĄDU TERYTORIALNEGO

PRZYSZŁOŚĆ | ROZWÓJ | SAMORZĄD

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Dear Readers!

The National Institute of Local Government (NIST) is a state budget unit subordinate to the Minister of Interior and Administration established on 3 September 2015 to carry out tasks for the harmonious development of territorial self-government and raising the standards of its operation and conducting research and analyzes in the field of local government.

The most important areas of the Institute's activity include preparation of expert opinions, opinions and assessments regarding the functioning of local government. NIST also conducts educational, training and publishing activities.

By September 30, 2018, the Institute received almost 12,000 support from 1710 local government units, which accounted for 61% of the total number of local authorities.

The National Institute of Local Self-Government, carrying out statutory tasks, publishes its own publications on the functioning of the local government and the bulletin. From the beginning of NIST's activity, dozens of expert opinions, legal opinions and monographs were published, as well as numerous studies and research reports. NIST also operates a digital repository.

The real support for local government units is the e-platform run by the National Institute of Local Self-government, enabling the preparatory service for newly hired employees of local government administration. The e-training available at https://e-szkolenia.nist.gov.pl constitutes the supplement to the existing, traditional offer of stationary training. In the period January - September 2018, more than 7,000 representatives of JST participated in e-learning education in total.

In the area of the Institute's activity there is also the promotion of good standards in the field of quality management in the local government. In December 2016, NIST took over the function and tasks of the CAF National Coordinator implemented so far by the Ministry of Interior and Administration.

All information regarding the activities of the National Institute of Local Self--government is available on the Institute's website https://www.nist.gov.pl/

We encourage you to cooperate with us!

Iwona Wieczorek, PhD
Director of the National Institute
of Local Government

LIST OF CONCEPTS

PREFACE

The public administration dictionary is intended to introduce key concepts of administration in the most accessible form. The concept of administration is broadly understood and includes: the science of administrative law, political and administrative science, and elements of management science. These areas, to a large extent, determine the framework of the administration's operation and scientific tools for its investigation. Contemporary public administration has long gone beyond the framework of a narrowly understood administrative law or a slightly more widely-regarded science of administration. Therefore, this study covers extremely important, current and interdisciplinary issues related to issues in the field of public administration. Public administration institutions are an elementary link in the democratic order, and the tasks carried out by them combine at the economic and social and political level, which makes it extremely important to systematize knowledge, inter alia from the point of view of the current legal situation. The contemporary approach to administration includes various fields of science, along with a methodological perspective specific to them. In their view, the administration is perceived as a process of managing the public sphere in which legal, psychological, political, communication, marketing, economic, etc. surfaces collide.

The purpose of the dictionary is first and foremost a fuller explanation of the essence of approximate concepts, and also, in accordance with the concept of the Editors and Authors, the emphasis on the practical dimension of public administration.

In order to meet this challenge, as well as accomplishing its statutory tasks, the National Institute of Local Government (NIST) created this dictionary, which is now pleasing to the readers. NIST is a state budget unit subordinated to the Minister of Interior and Administration, established to carry out tasks for the harmonious development of local government and raising the standards of its operation. The Institute supports multi-directional development of local government units by: disseminating research results, expert opinions, legal opinions or scientific publications[1]. The most important are-

1 In 2018 (until September 30), the Institute received almost 12,000 support from 1710 local government units, which accounted for 61% of the total number of local authorities.

as of the Institute's activities include educational, training and publishing activities[2].

Thanks to the cooperation of specialists from various fields of science, this compendium was created, which captures the issues of public administration in a multifaceted way - both in the formal and legal, economic and financial as well as social aspects. The study contains a set of classic slogans, mainly from the right sciences, including in particular administrative law, but also concepts and terms introduced by complementary fields of science, which - to a greater or lesser extent - cover the study of public administration. Hence the pluralistic set of the authors of the dictionary, who represent very different fields of science, research areas, and thus also methods and scientific workshop. Lawyers, political scientists, sociologists, economists, specialists in the field of management and social communication were invited to cooperate. 20 scientists were involved in the work on the dictionary, representing numerous academic centers in Poland, including: University of Lodz, University of Warmia and Mazury in Olsztyn, University of Szczecin, University of Economics in Poznań, Cardinal Stefan Wyszyński University in Warsaw, Jagiellonian University, University of Natural-Humanistic Sciences in Siedlce, University of Warsaw, Opole University, Pedagogical University of KEN in Krakow, the Art of War University and the Catholic University of Lublin.

The study proposed to the reader consists of 155 terms concerning the functioning of public administration, arranged in alphabetical order, taking into account the legal status as of August 31, 2018. We dedicate this publication to a wide audience, in particular to the public administration, including, inter alia, voits, mayors, presidents, starostas, councilors, but also people seeking reliable and up-to-date knowledge of the subject matter. The publication will also be available to students of law, administration, spatial management, economics or management departments as well as research and teaching staff.

We hope that the dictionary created by us will meet the expectations of all who reach for it. We are aware that it does not exhaust the subject matter and is not a full study from the point of view of science, but we believe that it will be an important reference point for contemporary dilemmas of practice and for other studies of a similar nature. Giving this publication to the

2 The real support for local government units is the e-platform run by the National Institute of Local Self-government, enabling the preparation service for newly employed local government administration employees. Supplementing the existing traditional offer of stationary training is e-training. In January-September 2018, education. More than 7,000 representatives of JST have taken advantage of the e-learning course.

hands of the readers, we hope that it will be welcomed with interest and will be treated as an aid for everyone working in public administration on a daily basis, which should always be guided by the constitution (in the preamble) of a specific goal of reliability and efficiency actions.

Iwona Wieczorek, PhD
Professor Jarosław Szymanek

A

Administration education - social science, the subject of which is the real public administration (ie the actual organization and functioning of this administration) in a comprehensive condition, striving to show (state) the state existing in public administration, formulate the theoretical generalizations resulting from it and construct useful directives for administrative practice (in particular of praxeological nature). The specificity of this scientific discipline is therefore determined by the particular aspect of knowing the above-mentioned subject, i.e. public administration. This science focuses on a comprehensive examination of the administrative reality, and thus exploring from different points of view what is real (physical, real, tangible) in public administration. Thus, the sphere of interest in the science of administration includes, in particular, comprehensive conditions of these administrative facts, namely axiological, legal, ethical, praxeological, organizational, political, social factors affecting them. This factual element can be examined, especially through the prism of a set of specific behaviors public administration officials, whose shape is a resultant of the impact of many of the aforementioned factors. In this context, empirical methods derived from sociology and social psychology (interview, observation, document analysis and experiment) as well as the model method (simplified representation of a specific phenomenon by constructing its models) are of particular importance to the science of administration. The application of these methods is to achieve the cognitive objectives of this field of knowledge, which are: 1) examination and description of the administrative reality; 2) an indication of the regularity (laws, scientific principles) of the organization and functioning of public administration; 3) formulation of directives that are useful to public administration, which may serve to improve the administrative practice.

Bartosz Majchrzak

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A. Błaś, *Przedmiot nauki administracji – ewolucja koncepcji*, „Acta Universitatis Wratislaviensis" 2018, „Przegląd Prawa i Administracji", nr XXXVIII, Wrocław 1997.

T. Skoczny, *Podstawowe dylematy naukowego poznania administracji państwowej*, Warszawa 1986.

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Administrative-legal obligation - this is a generically determined form of legal obligation, which results in a legally determined obligation (obligation), directed to a specific addressee, which limits him the possibility of different behavior than that resulting from the norm of administrative law. The basis of the administrative-legal obligation is directly the norm of substantive administrative law (eg an order to stop at a red light on a public road) or it may result indirectly from the norm of law, when the obligation is established by means of an administrative decision (eg a decision ordering the cessation of a given business activity) . The administrative-law obligation expresses the order resulting from the norm of law or the prohibition of a specific procedure of the addressee (defined in a generic or individual manner). An order (positive obligation) is a commitment to a specific action (eg registration obligation). Prohibition (negative obligation) is a commitment to refrain from a specific action (eg prohibition of demolition of a building). The performance of administrative duties is checked by public administration bodies during the compliance control. Lack of voluntary fulfillment of the obligation may be the basis for conducting administrative execution in order to enforce it compulsorily.

In the science of administrative law, many types of administrative duties are distinguished. Duties are divided into absolute and relative. Absolute duties are orders and prohibitions from which you cannot obtain a release by means of an administrative decision (eg a right-side driving order). However, on the basis of the relative obligation, an exemption can be obtained on the basis of an administrative decision (eg abolition of the prohibition of possession of a weapon on the basis of a permit). Another type of duties are personal and non-personal duties. Personal duties (irreproachable) may only be performed by the addressee (school obligation). Non-personal (substitutable) duties may be performed by a person other than the addressee of the obligation. The next type of duties are spontaneous and complementary duties. There are no entitlements directly related to the autonomous duties. On the other hand, complementary obligations are related to the rights granted on the basis of an administrative decision. There are also personal duties related to the position held, function or activity carried out (eg obligation to collect the climatic fee by entities providing hotel services).

Public benefits are a special type of administrative duties. These are obligations on citizens and other entities, due to public tasks carried out by public administration, related primarily to ensuring public safety and order (eg on the occasion of emergency states, public administration bodies may demand performing various kinds of work or fulfilling material benefits).

Leszek Graniszewski

Literature:
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***

Administrative act - is the main legal form of action of public administration. Administrative records are all legal actions of public administration bodies regulated by administrative law. The term broadly includes both general acts (legal regulations) issued by administrative bodies that are the sources of rights and obligations for all entities or their specific groups (eg executive regulations to acts as so-called normative acts of administration) and individual acts concerning specific cases or people. On the basis of this legal form of action, the administration intervenes in the sphere of civil rights and freedoms and determines in a ruling manner the legal situation of the addressee of the administrative act in individual matters that belong to the sphere of administration. The administrative act is issued on the basis of law and for the purpose of enforcing the applicable law. It comes from a competent body and local authority. The legal basis of an administrative act must be in the substantive law. It can only be a provision that is in the act or the executive act issued on the basis and under the authorization contained in the act. The administrative act must be in the form required by law and should be issued in accordance with the applicable procedure.

An individual act in the form of an administrative decision is issued on the basis of the provisions of the Act of 14 June 1960 - the Code of Administrative Procedure (consolidated text: Journal of Laws of 2017, item 1257, as amended). Individual acts regulate a certain legal situation, such as permission to use environmental resources, or impose an obligation or grant individual entitlement to a designated person. An administrative act in the strict sense is an external legal

act regulating individual obligations and rights of a specific addressee, issued by a competent body on the basis of administrative law. The individual administrative act serves to protect the public interest as well as individual rights. An administrative decision is a declaration of will of an administrative authority that has legal effects in the sphere of the administrative / legal relationship (the formation, change or expiration of this relationship). One cannot presume the use of imperious and unilateral form of action, which is an administrative decision, only from the circumstances of the case or from the provision itself. The basis for its issue should be derived from the generally applicable provisions of substantive law. The administrative decision must be distinguished from the certificate. The decision is an act of applying the law, an act of will, a legal act that directly aims to produce legal effects. The certificate is, however, only a factual act, an act of knowledge that can produce legal effects, but this is not its main purpose.

On the basis of an administrative act, the administrative and legal relationship is created, transformed or abolished. The administrative act is a unilateral act. The content of the act depends solely on the body that issues it.

The implementation of the administrative act is guaranteed by the possibility of coercion. The forms of administrative acts are enforcement (coercion) acts. Their purpose is not to regulate an individual obligation or authority, but to enforce a decision. As a consequence of issuing an administrative act in a legally binding and authoritative manner, the situation of its addressee is shaped. The administrative act empirically and unilaterally decides about the rights and obligations of a specific addressee of the act. The administrative act is related to: its addressee, issuing body and all other entities. An important feature of the administrative act is its double concreteness. This means that it is addressed to a specific recipient in an individually marked case. The features in the form of the addressee's specificity and matters distinguish the administrative act from the normative act of the administration.

Piotr Korzeniowski

Literature:

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Wyrok NSA z 25 kwietnia 2012 r., sygn. I OSK 654/11, LEX nr 1264894.

Wyrok NSA z 3 listopada 2016 r., sygn. II OSK 172/15, LEX nr 2256232.

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Administrative agreement - is one of the legal forms of administration. It is concluded by administrative bodies to implement specific public tasks. The participants of the agreement, as a form of organizing business activity, are administrative bodies. In the case law of the Supreme Administrative Court, the view was expressed that municipal agreements are not civil law contracts, but rather specific public-law forms. Civil-law assignments may pass private-legal tasks, not public-law tasks, the transfer of which may take place - as part of municipal cooperation - by establishing a union or concluding a municipal agreement.

In agreement, the government administration body may delegate designated tasks to the municipality. Such an agreement has the characteristics of a bilateral activity covered by the scope of public administration. The parties to the agreement are equal and independent entities, unrelated organizational ties. The government administration body in agreement does not have a dominant position. The content of the agreement is of a systemic (organizational) nature, which means that it cannot constitute an independent legal basis for taking action by its parties, in the forms provided for in the generally applicable provisions of law. Agreements that are concluded between state administration bodies and social organizations, as well as the intention to implement postulates and motions of citizens or social organizations representing their interests, cannot constitute a prerequisite for administrative decisions if they are not based on legal provisions.

Act of 5 June 1998 on poviat self-government (consolidated text: Journal of Laws of 2018 item 995, as amended) in art. 5 regulates the possibility of concluding administrative agreements. The poviat may conclude an agreement with government administration bodies regarding the performance of public tasks in the field of government administration. The poviat may conclude agreements on entrusting the execution of public tasks with units of local territorial self-government, as well as with the voivodship in whose territory the poviat's territory is located. Such agreements are subject to publication in the voivodship official journal. The provisions of the Act of 8 March 1990 on municipal self-government (Journal of Laws of 2017, item 1875 and 2232 and 2018 item 130) shall apply accordingly to agreements. According to art. 73 of the Act on poviat self-government, poviats may conclude agreements on entrusting one of them with conducting public tasks. In the scope of the unregulated content of the agreement, to the agreements referred to in para. 1, provisions regarding poviat unions shall apply accordingly. According to the NSA, since art. 5 para. 1 u.s.p. allows the conclusion by the poviat of agreements

with the commune on entrusting it with carrying out public tasks of the poviat and at the same time the act on municipal self-government provides for the possibility of concluding such agreements between these self-government units, pursuant to art. 8 sec. 5 in conjunction from paragraph 2a of the Act on municipal self-government, it is justified to replace the commune by an inter-communal union as a party to an agreement concluded with the poviat in order to take over the poviat tasks with territorial range, covering only part of the poviat.

Piotr Korzeniowski

Literature:

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Ustawa z 8 marca 1990 r. o samorządzie gminnym (Dz.U. z 2017 r. poz. 1875 i 2232 oraz z 2018 r. poz. 130).
Wyrok NSA z 27 września 1994 r., SA/Łd 1906/94, ONSA 1995, nr 4, poz. 161.
Wyrok NSA z 5 grudnia 1995 r., SA/Rz 1109/95, Sam. Teryt. 1995, nr 12, s. 116.
Wyrok NSA z 18 maja 1981 r., SA 825/81, ONSA 1981, nr 1, poz. 41.
Wyrok NSA z 20 stycznia 2015 r., sygn. II GSK 2100/13, LEX nr 1655772.

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Administrative and legal relationship - it is one of the types of legal relationship, except, for example, a civil law relationship or employment relationship. A characteristic feature of the administrative-legal relationship is its imperious nature, which means that the public administration body, as an obligatory subject of this relationship, may unilaterally decide about the obligations or rights of the other entity of the relationship, which may be a natural person, a legal person (e.g. an organizational unit, e.g. a school, a public library, with a set of rights and obligations resulting from the law. Thus, the immanent feature of the administrative-legal relationship is the inequality of the parties to the legal relationship, because the public administration body can apply coercive measures to enforce a specific obligation or performance under the law. It allows to clearly distinguish administrative relations from civil law relations, which are characterized by the equivalence and autonomy of entities. However, the other side of the administrative / legal relationship may appeal to the higher-level administration body and then challenge the ruling of the public

administration body to the administrative court. In this way, the inequality of the entities of the administrative relation is somewhat offset. In addition, there is no authority and inequality if the relationship is based on the cooperation of the parties. The second entity of the administrative-legal relationship should have a separate and legally protected legal interest as a basis for acting as a party to the relationship and for that reason demand specific behavior from a public administration body.

The object of the administrative-legal relationship must be within the competence of the public administration body and be able to be specified in the form of an administrative act. The content of the administrative and legal relationship consists of rights and obligations consisting of acting, abandoning or abolishing (for example, the decision to establish a power pole on a private property).

Establishment of an administrative / legal relationship may take place based on the operation of a public administration entity; based on the initiative of the administered entity (eg a citizen) who raises a claim for specific behavior of the administrative body; be legally effective in the event of occurrences or behavior resulting from legal provisions (eg tax obligation, school obligation).

Several types of administrative law relations can be distinguished, due to the nature of the norm that is the source of the legal relationship: the administrative relationship based on the substantive law norm that forms the basis for issuing an administrative decision addressed to a specific administered entity; procedural relation based on the administrative procedure, which ends with the issuance of an administrative decision.

Leszek Graniszewski

Literature:

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J. Filipek, *Sankcjonowane i sankcjonujące stosunki administracyjno-prawne*, [w:], *Księga pamiątkowa profesora Eugeniusza Ochendowskiego*, Toruń 1999.

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Administrative authority - due to public administration is one of the conditions for its efficient operation. It is thanks to him that the public administration can unilaterally shape the legal situation of the administered entity, thereby realizing the competences assigned to it and fulfilling the tasks imposed on it.

The concept of administrative authority "is of instrumental nature, it was created by the science of administrative law to describe the phenomena and processes taking place in public administration. The concept of power is considered in three basic contexts:

1) in connection with the analysis of the legal forms of the administration's operation - power is a feature of some forms of administration;
2) as part of deliberations over the essence of the administrative-legal relationship, the authority of the administrative authority to designate the scope of rights and obligations of the administered entity is considered to be a feature of administrative-law relations;
3) 3) as a construction element of the notion of a public administration body, many definitions of the administrative body indicate the need for it to have administrative authority. "

The essence of administrative authority is "the possibility of unilateral shaping by the administrative body of the legal status, in particular the legal situation of a subordinated entity, which is an administered entity or an organizational unit of the administration. Secondly, administrative authority is connected with the possibility of applying state coercion, in order to ensure that the facts are in line with the legal status established authoritatively by the administration."

According to the views of the doctrine, "this compulsion may occur in more or less bright forms, up to and including direct physical coercion. Often it remains a deeply hidden, potential threat, while on the outside, only the voluntary submission to the addressees of the administration's actions is visible.„

Marcin Szewczak

Literature:

K. Chochowski, *Istota władztwa administracyjnego (imperium) jako szczególnej postaci władztwa państwowego*, [w:] *Władztwo administracyjne. Administracja publiczna w sferze imperium i w sferze dominium*, Rzeszów 2012.

I. Lipowicz, *Władztwo administracyjne*, [w:] *Prawo administracyjne*, red. Z. Niewiadomski, Warszawa 2007.

P. Przybysz, *Władztwo administracyjne*, [w:] *Prawo administracyjne*, red. M. Wierzbowski, Warszawa 2009.

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Administrative connection - the legal concept of anastomosis is regulated in the current legal status in two legal acts: firstly, it is governed by the Act of 23 January 2009 on the voivode and government administration in the voivodship and the Act on poviat self-government. Analogously, doctrinal considerations relate to the local government poviat administration and the government's combined administration in the voivodship. The doctrine defines fusion as "the opposite of departmental specialization, which consists in combining the forces and means of public administration dealing with various matters in a single entity on a given territory, and thus close cooperation of its particular links connected by one common entity - superior."

According to the provisions of the Act, "the voivode as the head of the governmental administration in the region: manages and coordinates its activities; controls its activity; provides the conditions for its effective operation; bears responsibility for the results of its operation "(see Article 51 of the Law on Foreigners).

In addition, "the bodies of the governmental administration in the voivodship perform their tasks and competences with the help of the voivodship office, unless a separate law provides otherwise. The detailed organization of the government's combined administration in the voivodship is determined by the statute of the voivodship office. In order to handle the tasks of the governmental bodies of the combined administration, which do not have their own auxiliary apparatus, separate organizational units are created in the voivodship office. The regulations of the offices servicing the organs of the governmental administration are approved by the voivode "(see Article 53 of the Law on Foreigners).

Pursuant to the Poviat Local Government Act, "poviat group administration consists of: poviat eldership; poviat labor office, being the organizational unit of the poviat and organizational units constituting an auxiliary apparatus for heads of poviat services, inspections and guards (see Article 33b of the Act on Public Security).

The doctrine distinguishes two forms of fusion: personal and competence. "In the first case, the authority that is the head of a complex administrative apparatus has a fundamental (decisive) impact on the staffing of the positions of the heads of services, inspections and guards. He appoints and dismisses these managers personally, or does it by another body in agreement with him or with his consent. However, it cannot be omitted in this proceeding, because its position in these matters is binding. Competency syndrome, on the other hand, is a legal system in which the tasks and competences specified in specific acts are assigned to the

supervisor most and who may authorize bodies to be formed with it or other entities, unless the special provision provides otherwise.

Marcin Szewczak

Literature:

J. Zimmermann, *Prawo administracyjne*, Kraków 2005.
Ustawa z 23 stycznia 2009 r. o wojewodzie i administracji rządowej w województwie (Dz.U. 2009 nr 31 poz. 206).
Ustawa z 5 czerwca 1998 r. o samorządzie powiatowym (tekst jedn.: Dz.U. z 2018 r. poz. 995 ze zm.).

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Administrative decision - this is a unilateral act of a public administration body having the appropriate legal form and defining the consequences of the applicable legal norm in relation to a specific designated recipient in an individual case.

The feature of the decision is its so-called double concreteness, i.e. that the decision resolves the individual case of a specific addressee (party). The above feature of the decision, as an act of applying the law, allows to distinguish the administrative decision from the act of making law - general and general acts. You can distinguish decisions deciding the case as to its substance (in whole or in part) and decisions terminating the case in a given instance in a different way.

The authority handles the matter by issuing a decision, which means that the administrative matter is settled within the meaning of the Code, when the authority issued a decision, i.e. when the decision was signed by a person authorized to issue it. The moment of issuing the decision is not the date of delivery, but the date of its delivery, in the case of a written decision, the date of signing the decision.

An administrative decision is a legal act having the appropriate form. The administrative decision may be in writing, in the form of an electronic document or oral form, and it is possible to settle the matter by "silently handling the case". The Code of Administrative Procedure in art. 107 defines the elements of the administrative decision. According to this provision, the decision includes:

1) designation of a public administration body;
2) the date of issue;
3) designation of the page or pages;

4) appointing a legal basis;
5) the decision;
6) factual and legal justification;
7) instruction on whether and in what mode the appeal is served against him and on the right to resign from the appeal and consequences of renouncing the appeal;
8) signature with giving the name and official position of the employee of the authority empowered to issue a decision, and if the decision was issued in the form of an electronic document - qualified electronic signature;
9) in the case of a decision against which action may be filed with a common court, opposition against a decision or a complaint to an administrative court - instruction on the admissibility of bringing an action, objection against a decision or complaint and the amount of a court fee or entry from a complaint or objection decisions, if they are of a permanent nature, or a basis for calculating a fee or a relative entry, as well as the possibility for the party to apply for exemption from costs or for granting the right to assistance. In addition, the decision should contain factual and legal justification. The factual rationale of the decision should in particular indicate the facts which the authority considered to be evidenced, the evidence on which it was based, and the reasons why other evidence has refused to be credible and the probative value, and the legal justification - clarification of the legal basis of the decision, citing legal provisions . The justification of the decision may be departed from when it takes full account of the party's request; however, this does not apply to decisions that resolve the conflicting interests of the parties and decisions made as a result of the appeal.

Marcin Adamczyk

Literature:

A. Wróbel, M. Jaśkowiak, M. Wilbrandt-Gotowicz, Kodeks postępowania administracyjnego, Komentarz, Wyd. VII, Wolters Kluwer, 2018.

Z. Kmieciak, Zarys teorii postępowania administracyjnego, Wolters Kluwer, 2014.

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Administrative divisions: basic, special / special - the existing needs and complexity of the functions and tasks of public administration, as well as other premises cause that in the course of historical development formed three types of administrative division of the territory: the main, special and auxiliary.

The basic division serves to exercise on a given area state (public) tasks of significant importance for the functioning of the state. The basic division is used by local state organs with general jurisdiction, possessing competence as well as local self-government bodies. The basic division in a permanent manner covers the entire territory of the state. Currently, on the basis of the provisions of the Act on the introduction of a three-tier territorial division of the state, the basic division units are: voivodships, poviats and communes. The auxiliary division is an addition to the basic division, which is created for auxiliary bodies in relation to organs of fundamental importance for the state. This division is usually non-obligatory and corrects the imperfections of the basic division. Auxiliary division units cover only parts of the state's territory with their grid. The catalog of units is not closed and may include: districts, housing estates, villages, colonies, hamlets, etc.

A special territorial division is created that includes public administration bodies and other administrative entities with special characteristics (specialized) for the needs of the governmental non-associated administration, dealing with tasks requiring specialist knowledge and specific skills. This division does not coincide with the basic distribution. Special divisions are established by establishing organs and other administering entities, for whom the units of special division constitute the territorial basis of activity. Special divisions can be multistage (administration of measures, treasury, judicial, prosecutor's) or single-level (mining and maritime administration).

Leszek Graniszewski

Literature:

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Ustawa z 24 lipca 1998 r. o wprowadzeniu zasadniczego trójstopniowego podziału terytorialnego państwa (Dz.U.1998.96.603).

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Administrative enforcement - a set of measures and activities carried out by the enforcement authority against the obliged entity and other participants of the proceedings, aimed at achieving the enforced obligation arising from the substantive law norm, when the obliged entity did not behave in accordance with the obligation imposed on it . Compulsory enforcement is applied when the factual situation is inconsistent with the content of the obligation under the law. The use of compulsory enforcement may be preceded by the issuance of an administrative decision or the provisions of competent authorities, or - in the area of government administration and local government units - directly from the law, unless the special provision reserves for these duties the mode of judicial execution. An administrative act addressed to an obliged entity makes concrete the obligations of the obligee resulting from the norm of substantive law. Usually, enforcement measures are less burdensome for the debtor in enforcement proceedings.

Example of administrative enforcement: compulsory collection of a penalty due to failure to pay a fine by the driver due to a traffic offense. An example of enforcement of an obligation, resulting directly from the law, is the imposition of fines on parents who do not send their child to school, which is covered by the school obligation. On the basis of the act on the education system, the enforcement authority may impose a fine on the child's parents for compulsion.

Leszek Graniszewski

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Administrative judiciary - a special kind of state courts appointed to inspect public administration acts, as well as resolving disputes over competences arising within public administration. His education took place in the nineteenth century in the countries of continental Europe. It is an expression of the conviction that

in relations with citizens, public administration bodies should operate on the basis and within the legal provisions, and disputes arising in relations between a public administration authority and a citizen should be settled in proceedings guaranteeing fair and just consideration of the conflict, and therefore must be it has been carried out before a judicial authority independent of the administration. Only under this condition can protection be ensured for the subjective rights of citizens and their unions.

In the countries of continental Europe the settlement of administrative disputes was not entrusted to ordinary courts. The administrative judicature arose as a result of a lack of trust in the judges of ordinary courts and the conviction that, as accustomed to disputes in the field of private law, they will not be able properly to settle disputes arising under public law, which includes administrative law. In view of the above, the parliaments recognized that it is necessary to establish specialized courts in the settlement of conflicts arising from the application of administrative law. On the other hand, for Anglo-Saxon states, trust in judges and entrusting control over the legality of administrative acts to common courts is typical.

There are two main models of administrative judgments: cassation and reformatory. In the cassation model, as to the essence, controlling the legality of action (respectively, inactivity) of the administrative body, the administrative court does not replace it in action. It is not competent to resolve the administrative matter as an administrative body. The administrative case remains the responsibility of the public administration. It is she, not the court, who is to settle the matter, in accordance with the judgment of the administrative court. However, in the administrative judiciary, based on the reformatory model, the court is competent, instead of the faulty act of the administrative body (respectively: in the event of inactivity of the public administration body), as to the merits of the administrative case.

In the Commonwealth, the seeds of judicial control of the administration (such as commissions for state treasury control established in 1613) already existed in the First Polish Republic. The administrative court was fully established in the interwar period. It consisted of the one established in 1922. The Supreme Administrative Tribunal as an administrative court with general jurisdiction and specialized administrative courts: the Competence Tribunal and the Invalid Administrative Court.

In modern Poland, the administrative judiciary is distinguished from other types of courts and is exercised by provincial administrative courts and the Supreme Administrative Court.

Administrative courts, like general or military judicature, are based on two key principles: the independence of administrative courts and the independence of judges adjudicating in these courts. The principle of instanced control of decisions of administrative courts (two-instance court-administrative proceedings) is applied to it. In Poland, the scope of its cognition covers actions (and inaction) of public administration bodies in individual cases and selected actions in general matters (such as resolving disputes over competences with the exception of disputes entrusted to the CT). Establishing the administrative judiciary does not exclude leaving control of certain categories of administrative matters to common courts. For example, in Poland, in this mode, appeals against decisions of the Social Insurance Institution and appeals against decisions of the President of the Office of Competition and Consumer Protection are resolved. In Poland, the administrative court does not decide on damages caused by the activities of public administration bodies. They are included in civil cases and as such have been entrusted to ordinary courts.

Jacek Zaleśny

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Administrative law - a branch of law which rules the public administration understood in two ways: subjectively - as a set of administrative bodies and objectively - as a function of administration (administrative activities). The same administrative law are all those provisions that refer to the organization of the administrative apparatus and the content and mode of its functioning, related to the implementation of public tasks by means of specific forms of administration (general act of law application, administrative act, administrative agreement, contract public law or material and technical activities). Within this branch of law, the following is distinguished: law on the system of public administration (administrative system law); administrative substantive law; law on administrati-

ve proceedings (administrative procedural law). The first type of norms concerns in particular: the structure of the administrative apparatus, the creation and management of administrative bodies and their offices, the scope of tasks assigned to them and the interrelationship between individual elements of the system of bodies (management, control, supervision, coordination, cooperation). In turn, administrative substantive law defines primarily the rights and obligations of individuals, shaping their legal situation in relation to the administrative apparatus in various areas of affairs, which are the field of public administration activity (eg in matters of: construction, protection of monuments, social welfare or environmental protection)). The object of administrative procedural law is a series of acts of public administration bodies and other participants of the proceedings, aiming either to make substantive administrative law substantive by administrative decision (or silent settlement) or to establish another effect marked in law (eg forced execution) duty in the course of administrative execution, preparation of a control protocol, consideration of a complaint or request of an individual, issuance of a supervision act or a normative act).

In attempting to define administrative law, it is worth mentioning the axiological approach of this branch of law, presented by Z. Cieślak. According to this author, it consists of an ordered set of legal norms, the justification of which results from the direct implementation on their basis by public administration bodies of the values specified in the Constitution of the Republic of Poland and other normative acts (values forming a collective category of the common good). In other words, the norm of administrative law is characterized by the fact that the operation of a public administration entity, taken in accordance with this standard, refers directly to the implementation of the value motivating the introduction of this standard (eg value in the form of wide availability of public information, optimal environmental condition, freedom of assembly or security citizens).

Bartosz Majchrzak

Literature:

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W. Dawidowicz, *Zagadnienia ustroju administracji państwowej w Polsce*, Warszawa 1970.

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Administrative Legislation - the word "legislation" in Latin meant bringing or legislating. In turn, the word "administration" comes from the Latin words ministrare, administrare, meaning targeting and purposeful action. Combining these two words we get the phrase "administrative legislation", which can be understood as "a set of rules, forms, techniques and procedures for creating and announcing legal acts by public administration entities, as well as participation of these entities when legislating by other public authorities ".

The lawmaking by public administration bodies is based on the "Principles of legislative technique" set out in the Regulation of the Prime Minister of June 20, 2002 (Journal of Laws No. 100, item 908). The correct establishment of administrative law acts should be carried out while maintaining the overriding principle of the operation of public administration, namely acting for the common good.

The creator of a normative act should strive to:

- "elimination of task standards from legal texts (standards should be constructed by direct reference to values);
- removing legal (organizational) values from legal texts;
- using the conception of the undefined term only in necessary situations;
- failure to duplicate or prevent different legal forms of action from overlapping;
- unambiguous determination of the legal status of operating entities;
- creation and support of self-control phenomena in the administrative and administrative apparatus law, mainly through forms of functional control. „

Marcin Szewczak

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Rozporządzenie Prezesa Rady Ministrów z 20 czerwca 2002 r. (Dz.U. nr 100, poz. 908).

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Administrative liability - is a kind of legal responsibility, the essence of which is expressed in the entity's negative legal consequences in consequence of the failure of the addressee of the legal norm to comply with the imposed obligation. In the case of administrative responsibility, it is the law provided that the public administration body may apply certain legal ailments to the legal entity, due to the behavior of that entity that is negatively assessed by law. It comes down to sanctions, which may take the form of a repressive sanction or enforcement sanction.

Administrative penalties of a repressive nature are penalties resulting from the application of the norms of administrative law. An example is fines imposed by the President of the State Mining Authority, based on the provisions of the Act of June 9, 2011 - Geological and Mining Law (uniform text Journal of Laws of 2017, item 2126, as amended).

The enforcement sanction is launched in order to compel the addressee of the legal norm to fulfill an unfulfilled obligation. In the light of art. 119 § 1 of the Act of 17 June 1966 on enforcement proceedings in administration (uniform text Journal of Laws of 2018, item 1314 as amended), a fine for the purpose of coercion is imposed when enforcement concerns compliance with the obligation to abolish or omission or obligation to perform an act, in particular an activity which due to its nature cannot be fulfilled by another person as obligated.

The enforcement sanction may take the form of a restitution sanction. Its purpose is to annihilate the benefits obtained by the recipient of the legal norm, contrary to the prohibition resulting from the legal norm, which amounts to restoring the state existing before the violation of the law. A typical example of a restitution sanction is the need to demolish a building constructed in violation of the provisions of the construction law (Article 48 paragraph 1 of the Act of July 7, 1994 - Construction Law, consolidated text Journal of Laws of 2018, item 202 with .). The enforcement sanction may also be aimed at forcing compliance with applicable law.

The administrative responsibility for environmental protection deserves special attention, as referred to in the Act of 27 April 2001 - Environmental Protection Law (uniform text Journal of Laws of 2018, item 799, as amended). If the entity using the environment has a negative impact on the environment, the environmental protection authority may, by way of decision, impose an obligation to: 1) limit the impact on the environment and its threats; 2) restore the environment to the proper state. If it is not possible to impose this type of action, the environmental protection authority may oblige the entity using the

environment to pay to the budgets of the competent municipalities a monetary amount corresponding to the amount of damage resulting from the environmental damage.

Administrative responsibility should be distinguished from the administrative responsibility of the public administration body for its acts or omissions. The Constitution of the Republic of Poland guarantees the right to compensation for damage caused by unlawful execution of public authority (Article 77 paragraph 1).

Krzysztof Prokop

Literature:

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M. Wincenciak, *Sankcje w prawie administracyjnym i procedura ich wymierzania*, Wolters Kluwer, Warszawa 2008.

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Ustawa z 27 kwietnia 2001 r. – Prawo ochrony środowiska (tekst jedn. Dz.U. z 2018 r., poz. 799 ze zm.).

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Administrative penalty (administrative pecuniary penalty) - a pecuniary sanction imposed by a public administration body through an administrative decision, following a violation of the law, consisting in failure to comply with the obligation or violation of the prohibition (administrative tort) of a natural person, legal person or organizational unit without legal personality.

This definition is legal. It has been introduced to k.p.a. in connection with its amendment, made by the law of 7 April 2017 (Article 189 b). Previously, it did not appear in the Polish legal system, although the notion of administrative punishment was widely used, both by doctrine and judicature, with various terminology used to describe it, e.g. "administrative penalty", "financial penalty", "administrative fine" , "Sanction fee", "additional fee", "increased fee".

The Codex definition of administrative fine does not include the condition that this penalty can be imposed only for violation of the norms of administrative law. Therefore, this penalty cannot be imposed for a violation of an order or prohibition specified by other areas of law, such as criminal, fiscal, civil or labor law, because an administrative penalty can only be imposed by a public administration body and only in the form of an administrative decision. The form of the decision on the imposition of a financial penalty therefore determines what kind of punishment is imposed. However, if the form of the settlement does not result from the provisions on imposing fines, it becomes necessary to determine the nature of the penalty - either as an administrative penalty or as a penalty of a different kind.

The nature of an administrative penalty (administrative pecuniary penalty) is expressed in the fact that it does not constitute a remuneration for the act committed, as is the case for penalties applied for a crime or offense, but is imposed ex lege in the event of violation of legal and administrative standards. Responsibility for the violation of these norms is not based on the criterion of guilt of the perpetrator of an act, but on the fact of a breach of a legal obligation. Therefore, when applying administrative penalties, the presumption of innocence is not applied. The administrative penalty, unlike the penalty for a crime or offense, is not personal. The feature that distinguishes these penalties is that the punishment for a crime or offense must be individualized, and so it can be inflicted only if the natural person inflicts the marks of a crime or offense with his culpable act. On the other hand, an administrative penalty may be imposed on a natural person, as well as on a legal person or an organizational unit without legal personality, automatically on account of objective liability and is primarily of preventive importance. Rather, it has the character of a payment for an administrative tort, rather than an individualized punishment meted out to the subject depending on the possibility of attributing him fault for certain unlawful conduct.

The administrative penalty carries out specific functions: repressive, preventive and redistributive. The repressive function consists in the fact that the administrative penalty is to constitute a complaint for the entity against which it is applied. It is imposed regardless of the effect caused by violation of legal and administrative standards. It is typical of most financial sanctions. The preventive function means that the administrative penalty is intended to prevent violation of the law. On the other hand, the redistributive function is expressed in the fact that the administrative penalty is to be a liability for damages caused by the administrative tort.

The administrative fine is met in the amount indicated by the law. If the special rule does not directly specify its amount, it is imposed by the authority on the basis of administrative discretion. When imposing a penalty, the public administration body should take into account the statutory circumstances of its dimension, resulting from art. 189 d k.p.a., which may have a mitigating or burdening effect on the liability of the entity against whom the penalty is applied. If, however, the conditions specified in art. 189 f k.p.a. the public administration body is obliged to withdraw from imposing an administrative fine and stop at the instruction of the entity. Moreover, there is a possibility to exclude the liability of an entity that committed administrative tort in a situation when his failure to comply with the norm of administrative law occurred as a result of force majeure, i.e. extraordinary, unforeseen and impossible to prevent. An administrative fine may not be imposed if five years have elapsed since the date of the breach of the law or of the consequences of the infringement (limitation). This rule does not apply to cases where separate provisions provide for a deadline after which the proceedings for the imposition of an administrative pecuniary penalty or for a violation of law cannot be initiated, as a result of which an administrative pecuniary penalty may be imposed. In addition, the administrative penalty payment is not enforceable if five years have elapsed since the day on which the sentence should be enforced. With respect to administrative fines, the principle is that if, when the decision on administrative fines is issued, a law other than that in time of violation is imposed, a new act shall apply, but the Act shall apply. previously binding if it is more relative to the site (lex retro non agit). This is the rule of non-deterioration of the legal situation of the obliged entity, in the case of a change in legislation in the period between non-fulfillment of the obligation and issuing a decision on administering an administrative penalty.

Anna Tunia

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Administrative plant - it is "an independent organizational unit, equipped with permanently separate means and personnel, whose primary objective is the continuous, direct provision of social and cultural services of special social significance". The implementation of tasks of social significance includes the broadly understood administration, providing, inter alia, health protection, social assistance, education and culture.

Administrative establishments "stand out primarily by the two most important features. First of all, the plant is in principle a budgetary unit. This means that the expenses of the plant are covered from the state budget or the local budget and any proceeds from the plant are discharged there. Second, there is the nature of the relationship between the plant and the user using its services. ' The legal personality of the plants is obtained by law or by registration.

The administrative department "performs the tasks entrusted to him in the field of administration of the provider. The delegation procedure may be public or private. In the case of public-law mode, administrative acts allowing individual private entities to run their business, i.e. perform public tasks, may be twofold:

- authorize existing entities,
- consent to the creation of a private entity, whose main objective will be the provision of services in the field of administration of the provider.

Irrespective of the mode in which the private administration tasks were entrusted to the private enterprise, the following features characterize it: 1) equipping with the prerogatives of public authority; 2) performing tasks in the field of administration of the provider; 3) activities that have effects in the sphere of public law; 4) subordination of the supervision of public administration bodies: 5) entrusting tasks in a specific form of authorization (contract, concession) ".

Marcin Szewczak

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Administrative procedure - is a legally regulated sequence of procedural acts whose purpose is to protect the legal order, both through the specification of legal norms and through their implementation. The administrative procedure serves to implement substantive law when issuing individual administrative decisions and performs a service role in relation to substantive law. The basic legal act in Polish law, in which the administrative procedure is regulated, is the Act of June 14, 1960. The Code of Administrative Procedure (uniform text Journal of Laws of 2017, item 1257, as amended). The Code of Administrative Procedure norms:

1) proceedings before public administration authorities in individual cases falling within the competence of these bodies, settled by administrative decisions or tacitly;
2) proceedings before other state authorities and before other entities, if they are established by law or under agreements to settle matters referred to in item 1;
3) proceedings in the matter of settling disputes over jurisdiction between bodies of local government units and government administration bodies and between authorities and entities referred to in item 2;
4) proceedings in the field of issuing certificates;
5) imposing or administering administrative fines or granting reliefs in their implementation;
6) the mode of European administrative cooperation.

The Code of Administrative Procedure also regulates the procedure for complaints and petitions before state bodies, local government bodies and before bodies of social organizations.

The literature distinguishes three functions of the administrative procedure: 1) a protective function, 2) an ordering function, 3) an instrumental function. The protective function manifests itself in the protection of the individual interest and the protection of the social interest. The ordering function of the administrative procedure is expressed in the fact that the law on proceedings regulates the sequence of procedural acts of adjudicating bodies and other entities of proceedings, undertaken in order to identify and resolve a case being the

subject of a trial. The law on proceedings regulates the sequence of procedural acts, determining the order of procedural acts, organizes the activities of the authorities and all other entities of the proceedings. The instrumental function of the administrative procedure means that the procedure is an efficient tool for the operation of the bodies that decide to achieve the purpose of this procedure.

The ruling of the Supreme Administrative Court expressed the view that procedural rules are of mandatory nature and in the event that they are fully legible, lecturing them using a teleological interpretation does not seem justified. Administrative proceedings regulate the procedure for settling an individual case in the field of public administration and in this way the legal order, expressed in the provisions of substantive law, is implemented. The provisions of the administrative procedure are on the one hand primarily the guarantee functions for the participants of the proceedings, on the other hand, they should also ensure uniform and efficient operation of public administration bodies. The latter requirement is achievable in the case of common, uniform and legible procedures.

Piotr Korzeniowski

Literature:

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Wyrok NSA z 8 maja 2012 r., sygn. II OSK 297/11, LEX nr 1252005.

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Administrative proceedings - a set of activities provided for in legal provisions (in particular in the Act of 14 June 1960 - Code of Administrative Procedure (Journal of Laws of 2017, item 1257, as amended), or Section IV of the Act of August 29, 1997 r. - Tax Ordinance (Journal of Laws of 2018 item 800, as amended), which are taken by public administration bodies and other participants of the procedure (parties, parties with the rights of parties, witnesses, experts, third parties) in order to issue an administrative decision or to settle the matter tacitly, by defi-

ning the legal status of an individual (citizen, legal person or other organizational unit), ie its rights or obligations regulated in a general manner in individual normative acts concerning various areas of the administration's operation (e.g. construction, real estate management, protection of monuments, environmental protection, social welfare). The same basic function yes understood administrative procedure is the implementation of those regulations that define the rights and duties of individuals in general and abstract, resulting from administrative substantive law (e.g. permission to carry out a construction investment, entitlement to social welfare benefits or the obligation to issue expropriated property).

The notion of administrative proceedings can also be broadly understood as referring to all types of sets of activities provided for in law, which make up the way (mode) of action, not only to issue an administrative decision (tacit settlement), but also for use by authorities public administration of another type of legal form of administration (eg application of a specific enforcement measure to enforce the obligation of an individual, issuing a certificate, notification of how to settle a complaint or request of an individual, drawing up a control protocol, issuing a supervision act or a normative act). The administrative proceedings of the sensu Largo consist, in particular, of the following procedures: jurisdiction (aimed at issuing a decision or silent settlement of the case), enforcement in administration, on issuing certificates, on complaints and motions, control, supervisory or legislative matters.

Bartosz Majchrzak

Literatura:

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Ustawa z 29 sierpnia 1997 r. – *Ordynacja podatkowa* (Dz.U. z 2018 r. poz. 800, ze zm.).

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Administrative settlement - a form of settling an administrative matter. It consists in the fact that the parties to the proceedings conclude an agreement with the administrative body, regulating their mutual rights and obligations in an individual case that is the subject of administrative proceedings. The administrative settlement has similar legal effects as the administrative decision. For this reason, its conclusion makes the decision unnecessary.

The administrative settlement is an expression of the concretization of the general administrative procedure, according to which public administration bodies in matters, the nature of which allows for it, strive for the amicable settlement of disputable issues. The conclusion of it is the economics of the administrative procedure, the willingness to quickly end it with the effect acceptable to the parties to the proceedings.

Conclusion of an administrative settlement is an expression of the will of the parties to the proceedings. They cannot be forced by the administration to accept such a form of termination of administrative proceedings. In order to be able to reach a settlement, the so-called positive premises, and also so-called negative premises. The settlement may be concluded before a public administration authority before which administrative proceedings are pending (at first instance or appeal proceedings). It may happen until the body issues a decision in the matter. In particular, it is not acceptable to conclude a settlement in the period between the decision issued by the first-instance authority and the initiation of appeal proceedings. An administrative settlement can only be concluded in a case which is subject to resolution and the conclusion of the case is the nature of the case. At the same time (negative reason) the conclusion of a settlement is not opposed to special provisions.

The public administration body postpones the issuance of the decision and sets the parties a deadline for concluding a settlement, if there are indications to conclude it, instructing the parties about the mode and effects of the settlement. In the event of failure to reach a settlement, the public administration body handles the matter by means of a decision.

The settlement is prepared by an authorized employee of the public administration body in a written form or an electronic document, based on the parties' agreed statements. If the settlement is made in writing, the statement shall be submitted to the authorized employee of the body. The settlement requires approval by the public administration authority, before which it was concluded. The public administration body refuses to approve a settlement, concluded in

violation of the law, which does not take into account a binding position expressed by another authority (which cooperated in a given proceeding) or violates the public interest or legitimate interest of the parties.

Approval or refusal to approve a settlement shall be made by means of a decision against which a complaint is submitted. The decision in this case should be issued within seven days from the date of the settlement. In the event that the settlement was concluded in the course of the appeal proceedings, the decision of the first instance authority shall cease to have effect on the day on which the final decision approving the settlement became.

The administrative settlement becomes enforceable on the day on which the decision on its approval became final. The public administration authority, before whom the settlement was concluded, confirms its feasibility on a copy of the settlement. An approved settlement has the same effects as a decision issued in the course of administrative proceedings in the matter of an administrative matter that could be settled by this body in the form of an administrative decision. It shapes individual administrative relations and is a form of termination of administrative proceedings in a given instance.

Jacek Zaleśny

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Appeal proceedings - starts with filing a complaint against a decision issued by a public administration body (the appeal body never acts ex officio, only the lodging of a complaint begins appeal proceedings). The page is for reference to only one instance. The body competent to hear the appeal is a higher-level body. The appeal is lodged with the appeal body via the authority which issued the contested decision within 14 days from the date of delivery or announcement of the decision. The appeal body does not review the first instance decision, but reconsiders the case. In the first stage of the appeal proceedings, the subject of exa-

mination by the first-instance authority is the examination of admissibility of the appeal, keeping the appeal deadline and its admissibility. In the next authority of the first instance he re-examines the case in order to conduct an investigation to determine all the relevant circumstances of the case and to examine the legitimacy of the demands and charges presented in the appeal. During the case-law, the final settlement of the case takes place, as a result of which the first-instance authority changes or repeals its decision or submits the appeal together with the case files to the higher instance authority, within seven days. If the appeal has been successfully filed and the party continues to uphold its original intention, the appeal body proceeds to settle the matter, ending with the decision within one month from the date of receipt of the appeal. The appeal body issues a decision in which it maintains the decision, repeals the decision in whole or in part and in this respect decides on the merits or discontinues the proceedings of the first instance, discontinues the appeal proceedings or repeals the appealed decision and remits the case to the first instance authority. The public administration body may discontinue the proceedings, if the party requests it, at the request of which the proceedings have been initiated, and no other parties oppose it, and if it is not contrary to the public interest.

Decisions that are not subject to an appeal in the administrative course of the instance or a request for reconsideration are final. This means, therefore, that no such appeal or reconsideration is available for such a decision. Final decisions may be appealed against to the voivodship administrative courts within 30 days from the date of delivery to the complainant.

Krystyna Brzozowska

Literature:

Ustawa z 14 czerwca 1960 r. Kodeks Postępowania Administracyjnego (t.j. Dz.U. z 2017, poz.1257 ze zm.).

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Application (free, formal, material) - free application means an application that can be filed, e.g. after exhausting the agenda of the meeting. The essence of a free application may be an initiative aimed at improving the activity, for example, social organization, strengthening its organizational structures, improving the

work of its members, preventing abuse, and better meeting social needs. A free application can be submitted both in your own interest or in other people's interests as well as in the public interest. No one should be exposed to any damage or accusation due to submitting a free application if it operates within the limits of the law.

A formal request usually concerns procedural issues related to, for example, the sitting of a collegial body. A formal request may relate in particular to: determining the jurisdiction of the council; find a quorum or check the attendance list; conducting proceedings at the closed door (blocking the meeting); limitation of the time of speeches of persons taking part in discussions. The formal condition of the application may be, for example, the substantiation of the circumstances justifying the application. The assessment of whether the application does not contain formal deficiencies or obvious errors is made by the competent institution before the applications are evaluated. The lack of formal application until its correct removal makes it ineffective. Thus, it makes it impossible to proceed to settle the case initiated by the submitted application and, consequently, to resolve the request contained therein.

A substantive conclusion means that every letter, also submitted as a report about the need to take control activities ex officio, initiates administrative proceedings. In such a situation, the request contained in the application should relate to an individual case handled by decision, the application should be submitted by a party who is a party, the application should meet formal requirements, and the authority to which the application will be submitted should be competent in the case. The application in the material sense is therefore a written proposal of the party, addressed to the administrative body or to the administrative court, regarding the recognition and settlement of a specific procedural issue, in accordance with the intention of the applicant.

Applications in proceedings before administrative courts can be divided into proposals that initiate this procedure, and conclusions that do not initiate such proceedings, the so-called applications in incidental matters. The application initiating proceedings before administrative courts shall be submitted directly to the court. The date of bringing the application to court should be considered as the date of initiation of court proceedings upon request. As tantamount to filing with the court, one should consider giving the application to the Polish post office or the Polish consular office.

Piotr Korzeniowski

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Association of Polish Cities (ZMP) - is the oldest self-government organization gathering over 300 Polish cities. It is an association whose aim is to support the idea of local self-government and strive for economic and social-cultural development of cities. It supports member cities in conducting international cooperation and in searching for foreign partners. The Union's constituting and controlling body is the General Assembly, and the Executive Board is the executive body, headed by the President representing the Association outside. The controlling body is the Audit Commission. ZMP performs its tasks with the help of the Union Office, which is managed by the Director of the Office, appointed by the Board. There are 17 permanent thematic commissions in the Union, appointed by the Management Board, which employs over 600 local government employees from member cities. Representatives of the ZMP represent the interests of member cities in domestic and foreign institutions and organizations: the Joint Government and Territorial Self-Government Committee (KWRiST), the Local Chamber of Local and Regional Authorities of Europe (CLRAE) at the Council of Europe, the Political Committee of the Council of European Municipalities and Regions (CEMR), European Union Committee of the Regions, Council of Experts at the Ministry of Infrastructure and Construction, Statistics Council, Public Benefit Council, National Consultative Council on Disabled People, Public Procurement Council at the PPO President, Informatisation Council, Team for System Solutions in Social Economy, Team Corporate Social Responsibility, Advisory Team on Systems Solutions in the Energy Sector. Representatives of the Association of Polish Cities also sit in the Monitoring Committee for Sectoral Operational Programs for 2014-2020: Partnership Agreement Committee, OP Infrastructure and Environment, OP Digital Poland, OP Knowledge Education Development, Technical Assistance, Intelligent Development and Regional Operational Programs for 2014 -2020.

Iwona Wieczorek

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***

Association of Polish Poviats (ZPP) - is an association representing the interests of poviats, including through: shaping a common policy; supporting initiatives for the development and promotion of poviats; exchange of experience; dissemination of model solutions in the field of development and management as well as scientific and cultural exchange. ZPP is aimed at solving problems of poviats in the field of individual territorial self-government activities. The Association of Polish Poviats with headquarters in Warsaw was established in 1999. The ZPP bodies are: the General Assembly, the Board, the Audit Commission and the Poviat Conventions of all voivodships. ZPP Representatives represent the interests of poviats in domestic and foreign institutions and organizations, actively participate in the work of committees, monitoring and steering committees, problem teams, working groups, including: the Joint Government and Territorial Self-government Committee (KWRiST), the Council of Municipalities and Regions Europe (CEMR), Committee of European Union Regions, Congress of Local and Regional Authorities of Europe (CLARE) in the Local Government Chamber, European Confederation of Local Authorities of the Intermediate Level, Team for the review of local government law with the President of the Republic of Poland, Monitoring Committee for the Knowledge-Education-Development Operational Program , Monitoring Committee of the Digital Poland Operational Program for 2014-2020, Monitoring Committee for the Operational Program Infrastructure and Environment for 2014-2020, Public-Private Partnership Platform, Team for National Strategy of Regional Development 2030, Council for Public Benefit, National Consultative Council on People with Disabilities, Public Health Council.

Iwona Wieczorek

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***

Association of Rural Communes of the Republic of Poland (ZGW RP) - is the largest nationwide organization gathering rural and urban-rural communes (currently over 600), whose main goal is the development and integration of rural local governments and solving the problems of this environment. Activities of the ZGW RP are carried out on many levels, including: support for municipalities in adapting to EU standards; implementation of research and analytical programs; organization of trainings, workshops and conferences. One of the initiatives of the Association is organizing annual Congresses of Rural Communes, in which over 1000 local government officials participate. The Union's organs include: the General Assembly, the Board, the Audit Committee and the Regional Council, which is an optional Union body, as well as the auxiliary body in carrying out its tasks. Representatives of the Union take part in the work of the Joint Commission of the Government and Local Self-government, and the Sejm and Senate commissions. Delegates from the ZGW RP represent the interests of Polish rural communes in the Committee of the EU Regions, the Congress of Local and Regional Authorities of Europe (CLRAE).

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Audit - is an independent and objective assessment (advisory or verification study) of a given unit (organization, system, process or project), whose subject of verification is the beneficiary's examination in terms of compliance with the law, object standards, internal and external standards. The audit is focused on improving the individual, making an assessment (ex-ante), increasing the efficiency of management processes. It is practiced in both the public and private sectors. The auditing activities are carried out by an independent expert (auditor) who has the practice and qualifications specified in the standards. Independence and objectivity are the features required of an auditor regarding his independent operation. Independence - is the lack of circumstances that threaten the impartial performance of the duties by the auditor. A high level of independence is a necessary element for the effective performance of his duties. Therefore, the auditor must be guaranteed direct and unrestricted access to documents, including management and its advice. Objectivism - is an impartial intellectual attitude, which allows the auditor to carry out specific activities, tasks, taking into account the final effect of the work, including its fundamental element - quality. Objectivism frees from the attitude of subordination or opinions of other people.

Genesis - the term "audit" comes from Latin. In ancient Rome, the so-called "Auditor" (meaning "listener") is an official who carried out verification of financial and accounting accounts. Reading the contents of bills he compared it with the content contained in other available documents. He checked and verified the data contained in financial documents. This act protected the beneficiary from financial losses. The fundamental development of the audit (external and internal) took place in the 19th and 20th centuries. The audit at that time was basically aimed at showing irregularities. Organizations quite often then recruited their own auditors from the environment of statutory auditors.

A modern audit is aimed at improving the organization (unit). The audit, included in the plan (audit tab), starts the auditor from a detailed risk analysis with specific control systems as a basis. In the 20th century, the audit evolved from accounting and accounting to business and management. The complexity of economic activities, including the limitations of direct management, influenced the

progressive increase in the specialization of the audit. The most common is the distinction of the audit due to the criterion of location in the unit - internal and external audit.

The internal audit was defined by the legislator as "independent and objective activity, the purpose of which is to support the minister managing the department or the unit's manager in achieving objectives and tasks by systematically assessing management control and advisory activities (Article 272 of the Public Finance Act). Internal audit is an element, a tool for monitoring management control and a source of improvement recommendations.

An external audit is a study conducted by external auditors independent of the audited entity. Hence, its division into: second party audit (supplier's audit) and third party audit (certification audit). External audit is widely required and carried out in most international organizations. It is implemented by the highest control bodies of member countries. In 2012, the Supreme Audit Office was entrusted with the mandate of the external auditor of the European Organization for Nuclear Research, CERN, for the years 2013-2015. Representatives of the Supreme Audit Office are part of the audit bodies of the ATHENA mechanism and the European University Institute in Florence. The second division of the audit, more detailed, takes into account the subject of the assessment (hence, among others, audit: financial, IT, business, environmental, operational, personnel, system, knowledge).

Helena Pietrzak

B

Budget deficit - the predominance of state budget expenditure over budget revenues in a given fiscal year, equal to the calendar year. In the case of an advantage of the state budget revenues, the expenditure surpluses. An important issue is to examine whether the budget deficit is the result of unforeseen economic processes or is the result of the economic and fiscal policy of the state. The budget deficit may occur as a real deficit, structural deficit and cyclical deficit. The actual deficit is the actual difference between expenditures and incomes in a given budget year. The structural deficit is a hypothetical determination of the level of expenditure and budget revenues in a given budget year, assuming full utilization of the production capacity of the economy. The cyclical deficit is the effect of the business cycle, affecting the level of expenditure and budget revenues, with incomplete utilization of the production capacity of the economy.

The budget deficit can be intelligently corrected by applying fiscal policy tools in the form of automatic stabilizers of the economic situation and forms of discretionary state influence on the economy. The amount of the budget deficit, together with the sources of its financing, must be determined in accordance with the budgetary procedure before the beginning of the budget year. The budget deficit may be covered by means derived from revenues from the sale of Treasury securities (Treasury bonds, Treasury bills) on the domestic and foreign market, loans taken in domestic and foreign banks, loans, privatization of Treasury assets, amounts from repayment of loans granted and loans, budget surpluses from previous years and surpluses in the budget of European funds and other financial operations.

Krystyna Brzozowska

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Budget procedure - this is a procedure to determine the state's income and expenses, carried out in the legislative mode with the participation of the parliament or at least its chamber, which comes from general elections, initiated only by the government in precisely defined and limited dates, securing the continuity of the budget economy in case delays or unavailability of the state budget, taking into account the obligatory implementation of the state budget provided by the government. It can be assumed that the budgetary procedure is of primary nature in relation to the budget process, because first the rules of conduct are determined and then the relations between its participants are established. Recognizing this statement, you must accept the previously defined procedure, which means a larger formalization of the whole process.

The budget procedure consists of three stages: designing, adopting and implementing the state budget. The preparation of the draft state budget belongs to the exclusive competence of the Council of Ministers, which submits the draft to the Sejm no later than three months before the beginning of the budget year, ie by September 30 at the latest, unless there is an exceptional case, for example, parliamentary elections and the need to create a new government. The procedure for the examination of a bill by the Sejm runs in three readings. The first reading must take place in the plenary session of the Sejm, then the draft is directed to the Public Finance Committee, and its individual parts to the other Sejm committees. Senate is involved in the process of considering the budget act, which should consider the budget act within 20 days and it is not possible to reject it; he can only make amendments to it. The president has 7 days to sign the bill. Unlike in some countries (eg in Bulgaria, Cyprus, the Czech Republic, Estonia, Lithuania, Latvia, Slovakia), the President of the Republic of Poland cannot apply the legislative veto. It can, however, apply to the Constitutional Tribunal under preventive control of standards (ie before signing the budget act). The Tribunal is obliged to issue a ruling not later than within 2 months. If the budget act is considered unconstitutional, the President of the Republic of Poland cannot sign it. If there is no application to the Constitutional Tribunal or if the Constitutional Tribunal approves the budget act as being in accordance with the constitution, the President signs the act and orders its publication in the Official Gazette of the Republic of Poland - Dziennik Ustaw. If within 4 months from the date of submitting the draft budget bill to the Sejm, it will not be presented to the President of the Republic of Poland for signature, the President of the Republic of Poland may or-

der the shortening of the term of the Sejm within 14 days. If this decision is made, the President of the Republic of Poland manages the parliamentary elections.

Within 10 business days of the date of the announcement of the budget act, the disposers of budgetary parts provide subordinate units with information about amounts of income and expenses, including wages and salaries. These units prepare financial plans to ensure their compliance with the budget act. In contrast, the Minister of Finance, in consultation with the administrators of budgetary parts, develops a schedule for the implementation of the state budget. The schedule includes: forecast of the state budget revenues in individual months of the budget year, the amount of expenditures planned to be financed in individual months of the budget year. Within 21 days from the date of the announcement of the budget act, the disposers of budgetary parts shall provide: 1) to local self-government units information on the amounts of targeted subsidies; subsidies for government administration tasks; inspection and guard tasks; subsidies for the implementation of own tasks and the amounts of income related to the implementation of tasks in the field of government administration and other tasks ordered by separate acts to local government units, specified in the budget act; 2) voivodship self-governments information on funds for the implementation of programs financed with the participation of European funds, for which the voivodship management boards are the managing or intermediary institution specified in the budget act. Targeted subsidies for the implementation of tasks in the field of government administration and other tasks mandated by laws, are transferred to the local government unit by the voivode, in a timely manner enabling full and timely execution of tasks.

Grzegorz Kuca

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Budgetary principles - these are postulates of law teaching addressed to the legislator and budget practice, indicating the modeled, desirable features of the budget, which should ensure the optimal implementation of its functions in the processes of organization and functioning of the budget economy. They have been developed to optimize the process of designing, adopting and implementing the budget. The most important budgetary principles are expressed at the constitutional level, making them more permanent and less susceptible to interference by the ordinary legislator, which is of key importance from the point of view of the state budget.

Budgetary rules exist regardless of their use, applicability or even their fairness. If they are normative, they become a law order and have a real impact on the budgetary procedure. Then they take the form of directives, ie they become legal norms that play an important role in the budget system.

The catalog of the most common budgetary principles includes: a) the principle of universality (completeness), which means the inclusion in the budget of all state revenues and expenditures, ie the financing of all public finance sector entities using the gross method; b) the principle of formal unity consisting in including in one legal act (most often the act) all budgetary revenues and expenses; c) the principle of material unity boils down to the prohibition of binding certain income with specific expenses; d) the principle of transparency indicating the need to present public finances in a transparent (readable) layout; e) the annual (annual) principle that the state budget is mandatory every year (annually), in principle before the beginning of the period in which it is to apply, for a period of one year; f) the equilibrium principle, which postulates the necessity to cover expenditures with public revenues - nowadays it is permissible to understand budget balance as a situation in which all state expenses would be covered by revenues, understood as both final non-returnable budgetary receipts and all kinds of return revenues, provided that it does not jeopardize the financial balance of the state and its stability in the long term.

It is worth noting that in recent years the catalog has been extended to include: the principle of compliance of the state budget with the multi-annual financial plan; the principle of stability raised to the constitutional level in Spain and the principle of gender budgeting, which was expressed on the basis of the Austrian Constitution.

Grzegorz Kuca

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Budgetary units - are organizational units of the public finance sector, performing activities free of charge, which cover their expenses directly from the budget, and collected revenues are transferred to the account of the state budget or the budget of the local government unit, respectively. Budgetary units do not have legal personality and appear in the legal turnover as organizational units of the State Treasury or local government units.

Budgetary units operate on the basis of the statute, specifying, in particular, their name, seat and business.

Budgetary units create, combine and liquidate:

1) ministers, heads of central offices, voivodes and other bodies operating on the basis of separate acts - state budgetary units;
2) bodies constituting territorial self-government units - gmina, poviat or voivodship budgetary units.

Budgetary units are maintained on the basis of the annual financial plan, including the plan of income and expenditure.

In this form there are entities with a deficit foundation, eg: schools, police, penitentiaries, social welfare homes, all offices.

Małgorzata Gorzałczyńska-Koczkodaj

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Bulletin of Public Information (in Polish: BIP) - called the official ICT publication - is a system of electronic information, stored in the form of web pages with a fixed address, serving public, free and direct access to public information, which is any information about public matters. The BIP consists of a unified system of pages in the IT network, giving the opportunity to access information on public matters. Every citizen has the right to access public information. It is guaranteed by art. 61 of the Constitution of the Republic of Poland of 1997 and the Act on Access to Public Information. Public authorities and other entities carrying out public tasks as well as representative trade unions and employers' organizations and political parties are obliged to make public information available. The group of entities obliged to provide public information in the BIP includes, among others: entities representing state legal persons or legal persons of local self-government and entities representing other state organizational units or organizational units of local self-government. In certain situations, the right of access to public information is limited.

The BIP is created "for the purpose of public access to public information in the form of a unified system of websites in the ICT network" (Article 8.1). Entities obliged by the right to keep BIP create the entity pages on which they place information about their activities. There is a list of entities obliged by law to disclose public information together with links enabling their connection to their respective websites (on the BIP homepage, www.bip.gov.pl). Subject pages of the BIP should be registered on the home page at www.bip.gov.pl. A citizen visiting the BIP's subject website can learn from it what is the subject matter and competences of a given entity, the way of accepting and settling matters, etc. The maintenance and updating of information published on the BIP's website is the responsibility of entities providing public information, while building and maintaining the homepage of the Bulletin the minister responsible for computerization is responsible.

Bogusława Urbaniak

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Bureaucracy - (*a bureau* - office and Greek *kratos* - power) - concept created by Vincent de Gournaya in France in 1745, from the word bureau, which originally meant a cabinet and a table for writing official documents, and in time used to mark the office as such . The concept was pejorative significantly from the very beginning, with time it was determined by all state officials. Today, bureaucracy means: 1) a system of public authorities based on offices that are a real and often formal creator and executor of politics (so-called *clerical authority*); 2) all people involved in administration (administration employees); 3) excessive formalism in the activities of the administration (offices); 4) separation of authorities (officials) from citizens, the gap between society and the authorities, identified with officials (the famous dichotomy ruling and governed). Advanced research on the bureaucracy was led by Max Weber, for whom the bureaucracy was the ideal type. According to his concept of bureaucracy as an ideal type: 1) all actions of the bureaucracy are based on the law; 2) each of the officers has clearly defined tasks for which he has a professional responsibility; 3) there is a clear hierarchy between officials and offices; 4) relations between officials are impersonal, which means that personal characteristics and private relations between officials do not affect these relations; 5) officials are high-class specialists; 6) officials perform their duties on the basis of the principle of impartiality; 7) career path of an official depends on competence, experience and seniority and is not affected by subjective factors; 8) administration employees (bureaucrats) are wage earners, which means that they are not the owners or co-owners of any part of the office in which they work; 9) exchange of information is of official nature and takes place on a business road; 10) officials have high prestige and guarantees impartiality of the obedience.

The ideal type of bureaucracy, in the terms of M. Weber, does not mean that the bureaucracy is not burdened with numerous dysfunctions. They were best diagnosed by Robert Merton, who points out that the bureaucracy is characterized by: 1) learned ineptitude, which means that officials act routinely and are not able to react properly to new circumstances and challenges; 2) professional psychosis, which means that in the course of performing their duties, officials acquire certain prejudices or antipathies, which then affect the postulated persistence of their work; 3) excessive formalism, which does not take into account subjective factors and other situational variables (so-called ritualism); 4) conformism of officials who identify the service hierarchy with loyalty to their own group.

Possible disfunctions and irregularities in the functioning of the bureaucracy include the so-called Parkinson's law, according to which "the work expands to fill the time it takes to complete it" (work expands as to fill the time available for its completion).

Jarosław Szymanek

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C

Central government administration - includes: the Council of Ministers, the Prime Minister, ministers, chairmen specified in the committees' laws and central offices subordinate to these bodies. The Council of Ministers performs executive power. The basic legal regulations concerning the Council of Ministers are in the Constitution, especially in Chapter VI. The organization and mode of work of the Council of Ministers and the scope of activity of ministers are regulated by the Act of 8 August 1996 on the Council of Ministers (consolidated text: Journal of Laws of 2012, item 392, as amended). The Council of Ministers (the Government) acts collegially. The Council of Ministers, by executing the tasks and competences established for it in the Constitution of the Republic of Poland and the laws, considers matters and takes decisions at meetings. The Council of Ministers may also settle particular cases by way of correspondence arrangement of positions (by circulation). The Council of Ministers shall determine the organization and procedure of its work in the regulations. The Council of Ministers has the following features: 1) it is a collegial body of the executive; 2) members of the Council of Ministers are single-person government administration bodies with their own competence; 3) The Council of Ministers, as the executive body, is responsible for the ongoing conduct of state policy; 4) The Council of Ministers includes all state policy matters that have not been reserved for other state bodies and local self-government; 5) The Council of Ministers performs the management of the government administration. The Constitution distinguishes two categories of ministers: 1) ministers in charge of specific departments of government administration; 2) ministers fulfilling the tasks assigned to them by the Prime Minister. There is a legal obligation to appoint ministers in charge of government administration departments. The process of appointing the Council of Ministers is regulated by the Constitution. The appointment of the Council of Ministers requires the cooperation of the highest state bodies. The competences of the Council of Ministers are governed by the Constitution, the Act on the Council of Ministers and other special laws.

The Chairman of the Council of Ministers is a separate body. The competences of the Prime Minister, as the chairman of the Council of Ministers, are governed by the Constitution and the Act on the Council of Ministers. These include: 1) representing the Council of Ministers; 2) managing the work of the Council of Ministers; 3) coordinating and controlling the work of ministers; 4) ensuring the implementation of the policy of the Council of Ministers and defining the me-

thods of its implementation, 5) appointing tasks for ministers, as well as the scope of matters in which the minister acts under the authority of the Prime Minister.

In order to perform the tasks and competences specified in the Constitution of the Republic of Poland and laws, the Prime Minister may, in particular: 1) appoint a minister for the scope of matters in which the minister acts under the authority of the Prime Minister; 2) request information, documents and periodical reports or concerning a particular case or type of affairs from the minister, head of the central office or voivod and employees of offices of government administration bodies after notifying the competent minister, head of the central office or voivod; 3) order correspondence arrangements for the positions of members of the Council of Ministers; 4) convene, participate in and chair meetings of auxiliary bodies of the Council of Ministers or the Prime Minister, irrespective of their composition and scope of activities; 5) call and chair meetings with the relevant ministers, heads of central offices or voivods; 6) transfer, from the office or at the request of a competent authority or at the request of a party, a matter falling within the competence of more than one minister or head of a central office, to the minister appointed by him, notifying all other competent authorities and parties; 7) decide on the scope of ministries in the event of a dispute over powers between ministers.

Ministers are the basic group of members of the Council of Ministers. They are divided into ministers in charge of specific departments of government administration and ministers fulfilling tasks assigned by the Prime Minister. The minister is also a member of the Council of Ministers and a government administration body managing the specific department of government administration.

The scope of activity of the minister managing the department of government administration is defined by laws. Pursuant to the Act on the Council of Ministers, a member of the Council of Ministers participates, in accordance with the principles set out in the Constitution of the Republic of Poland, in determining state policy, bearing responsibility for the content and implementation of the Government's actions in the manner and on the principles set out in separate regulations. A member of the Council of Ministers is obliged, within the scope of his actions, to initiate and develop Government's policy, as well as submit initiatives, draft proposals for bills and draft normative acts at meetings of the Council of Ministers - on principles and in the manner set out in the work regulations of the Council of Ministers. Member of the Council of Ministers, implementing the policy determined by the Council of Ministers, in particular: 1) cooperates with other members of the Council of Ministers; 2) oversees the activities of local go-

vernment administration bodies; 3) cooperates with territorial self-government, social organizations and representatives of professional and creative environments; 4) applies to the Prime Minister for the establishment of inter-ministerial teams to perform tasks that go beyond his scope of activity; 5) after notifying the Prime Minister, he appoints councils and teams as auxiliary bodies in matters falling within the scope of his activity.

Piotr Korzeniowski

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Ustawa z 8 sierpnia 1996 r. o Radzie Ministrów (tekst jedn.: Dz.U. z 2012 r. poz. 392 ze zm.).

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Central state administration - the basic legal model of central state administration is defined by the provisions of the Constitution of the Republic of Poland. The basic principles of operation of the central administrative apparatus and its structure are regulated by constitutional laws. The normative shape of the central state administration is complex. For this reason, it is difficult to formulate a definition of a central state administration that would reflect its complex functional whole. The activities of the central state administration organs consist in organizing and implementing, on the basis of legal regulations, state tasks in the area of social, economic, cultural, educational relations, health protection, environmental protection, state defense, etc. To accomplish these tasks, the central state administration authorities operate in various legal forms. These activities are aimed at provoking specific and intended legal effects.

The state administration in the literature is defined as an organization constituting a part of the state apparatus set up to achieve specific state goals. The central state administration is normalized in the law of the type of activity of the state and one of its functions carried out by state organs. This administration from the functional side is a type of state activity carried out by state authorities. As part of the central state administration, the state organs exercise public authority and

apply the instruments of state coercion on the basis and within the law. These bodies act on behalf of the state. The literature indicates that the organs of the state, which were established by virtue of the right to perform the functions of state administration, are called state administration bodies. The organs of the central state administration have a range of powers specified in the law, in order to perform organizational and managerial tasks of the state. The source of action of the central state administration is the law. The literature expressed the view that the state administration body is primarily a legal structure, which means that it exists as a legal entity created by legal norms with which these norms bind specific tasks. The organ of central state administration performs the tasks of the state. The entities that carry out the tasks of the central state administration also include administrative enterprises.

According to art. 10 of the Constitution of the Republic of Poland, the system of the Republic of Poland is based on the division and balance of legislative, executive and judiciary power. Legislative power is exercised by the Sejm and the Senate, the executive President of the Republic of Poland and the Council of Ministers, and the judiciary by courts and tribunals. Within the central organs, two types are distinguished: 1) primate organs; 2) other central authorities, referred to as "central offices". The central authorities cover the territory of the whole state. Central administrative organs are distinguished in the category of central authorities. These are the organs included in the Council of Ministers. The prime ministries include: the Council of Ministers and the organs that make up it. Currently, the view prevails that the division into organs and central offices is not justified, because they are not constitutional.

Piotr Korzeniowski

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Centralization of administration - the concept of centralization in the science of administrative law has various definitions. According to one of them, "through centralization, we mean a way of organizing the administrative apparatus of a state in which lower level authorities are hierarchically subordinated to the authorities of a higher rank. Lack of independence of lower level bodies is expressed on the one hand by the powers of the superior organs to decide on the legal situation of employees of the lower body in the scope of the employment relationship, on the other hand the lower level body is not guaranteed the sphere of independent settlement.

In the science of administrative law, the concept of centralization often occurs in two senses: "firstly, it means the organizational structure of the administration consisting of several degrees of organization, in which decisions are made only by the central authority. Secondly, it means such a system of internal relations of public administration, in which some of the tasks are carried out only by state authorities in the separation from self-government administration."

"The essential elements of modern centralization are considered to be: 1) strict legal separation of tasks and competences at every organizational level of the administration; 2) the ability to concentrate them on lower-order organs; 3) maintaining hierarchical subordination in the sphere of realizing these competences.„

Marcin Szewczak

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Chairman of the voivodship parliament - the councilor of the voivodship parliament, who was entrusted with the function of managing the work of the collective body, elected by secret ballot by an absolute majority of votes in the presence of at least half of the statutory composition of the regional council (Article 20 paragraph 1 of the US Act). Appointment and dismissal of the chairperson shall take place by an absolute majority of votes, in the presence of at least half of the

statutory composition of the regional council, at the request of at least 1/4 of the statutory membership. In the event of resignation of the chairman, the voivodship assembly is obliged to adopt an appropriate resolution within one month from the date of resignation. In the event of failure to adopt this resolution, acceptance of the resignation follows the expiry of that period by virtue of law. The president of the regional council, pursuant to art. 21 a u.s.w., he is the official superior to the employees of the marshal's office, performing organizational, legal or other tasks related to the functioning of the regional council, committees and councilors. The tasks of the chairman of the voivodeship regional council include organizing the work of the regional council and conducting sessions (Article 20 (3) of the US Act). Convene sessions of the regional council according to the needs, but not less frequently than once a quarter, providing notice of convening the session together with the plan of the meeting (Article 21 paragraph 1 of the US Act). At the request of at least 1/4 of the statutory composition of the regional council, it convenes an extraordinary session within seven days. The chairman may delegate his powers to the nominated vice-chairman. In addition, the chairman of the regional council signs acts of local law, adopted by the voivodship assembly, and submits them for publication in the voivodship official journal (Article 89 paragraph 2 of the US Act). The president of the regional council may not combine the mandate of the chairman of the regional council with the function of a member of the province board.

Paweł Sobczyk, Mateusz Pszczyński

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City with poviat rights - there are 380 poviats in Poland (as of 2016), including 69 poviat towns, also known as town poviats (this name preserves the early medieval tradition of the city as a place that binds the local community, in Slavonic times the number of castles in their possession influenced the strength of the tribes and then, as a result of the settlement in the 13th century, many of the cities (eg Poznań, Gniezno, Kraków, Gdańsk, Kalisz, Szczecin, Wrocław, Głogów and others)

were transformed into cities. We can also call cities "poviat." Diversity within the population of Polish poviats is so large that it is necessary to distinguish typical poviat classes It is difficult to make reliable comparisons between a poviat located in the Bieszczady and, for example, Gorzów Wielkopolski. poviat (other names are grodzki poviat or also a municipal poviat) means more or less that the tasks assigned to the county laws are implemented in such a city on the same estate as the tasks of the municipality. There are currently only 66 such cities in Poland. The usefulness of such an approach is evidenced by its application by the authors of the report Socio-demographic changes of the Mazowieckie voivodship in the years 1990-2030 [Strzelecki 2014, pp. 9-12]. They made the communes of the Mazowieckie Voivodeship classified, assuming that the division into homogeneous categories makes it much easier to compare phenomena and processes. Based on research (J. Fazlagić, Intellectual Capital in Polish poviats, EU Publisher in Poznań, Poznań 2018), in consultation with experts from the Association of Polish Poviats, six categories (types) of poviats were identified:

- a large model poviat (generally over 80,000 inhabitants) - there are 75 (separate table attached);
- model district (according to the minimum canons established in 1998: at least 5 communes, 60-80 thousand inhabitants, central city over 10 thousand) - there are 87 of them;
- small poviat (generally less than 60,000 inhabitants) - there are 71 of them;
- «obwarzankowy» poviat (based in a city with poviat rights) - there are 43 of them;
- suburban poviat (next to the provincial city, but the town is not immaculate) - there are 35 of them;
- «atypical» poviat (based in the former provincial city, which is not currently a poviat city) - there are 3 such poviats.

Jan Fazlagić

Literature:

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Civil service - this is the corps of professional civil servants employed in public administration bodies, with guarantees of permanence of the employment relationship, regardless of the result of the election (in line with the rule: governments and parliaments leave, administration remains). In the light of art. 153 of the Constitution of the Republic of Poland in the offices of the government administration there is a civil service corps in order to provide a professional, reliable, impartial and politically neutral performance of the state's tasks. The head of the civil service corps is the Prime Minister.

The detailed rules of civil service organization are set out in the provisions of the Act of November 21, 2008 on civil service (uniform text Journal of Laws of 2017, item 1889 as amended). The civil service corps consists of employees employed in clerical positions in the Chancellery of the Prime Minister, ministers and committee chairs included in the Council of Ministers, and in central government administration bodies, voivodship offices and other offices of local government administration, National Tax Information and administration chambers tax office, commissions, inspectorates and other organizational units constituting an auxiliary apparatus for voivodship and poviat unit managers, inspections and guards, Central Police Investigation Bureau, Internal Police Bureau, Internal Border Guard Bureau, Forest Landscaping Office and budgetary units serving state special purpose funds whose administrators are government administration bodies. The civil service corps also consists of poviat and border veterinary doctors and their deputies.

The civil service corps consists of civil servants and civil servants. Civil servants are employed on the basis of an employment contract (concluded for an indefinite period or for a definite period), while civil servants - on the basis of appointment. A civil servant may apply for appointment as a civil servant. The qualification procedure is conducted by the National School of Public Administration President of the Republic of Poland Lech Kaczyński. Also graduates of this university can apply for appointment in the civil service.

The Act distinguishes higher positions in the civil service: 1) the general director of the office; 2) directing the department at the Chancellery of the Prime Minister to the office of the minister or central government administration body and managing the faculty or equivalent unit at the voivodship office; 3) voivodeship and poviat veterinary surgeon; 4) the head of the organizational unit at the Forest Seed Service; 5) the director of the National Tax Information, the director

of the tax administration chamber, the head of the tax office, the head of the customs and tax office. Higher positions in the civil service also include deputies of these persons.

The head of the Civil Service is the central government administration body competent in civil service matters. He reports directly to the Prime Minister. The head of the Civil Service shall be appointed by the Prime Minister from among civil servants. The Council of Ministers acts as the consultative and advisory body in civil service matters.

Krzysztof Prokop

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Code of ethics of a local government employee - one of the many ethical codes that arise for professional groups. It is a system (system) of norms regulating the moral sphere, which allows to determine the relation of the individual to other people, groups and also to himself. The content of the code of professional ethics is a set of special norms and obligations which should be respected by persons performing professional functions. In broader terms, it is about the principles of behavior, moral convictions and the assessment of the behavior of people representing certain professions. It is emphasized that codes are important in those professions where the responsibility for another person is important when it comes to particularly valued values such as: health, life, freedom, personality formation, ownership, truth, knowledge, courage, impartiality. The purpose of the local codes of ethics of a local government worker created in the country is usually to specify the values and standards of behavior of local government employees and thus help in solving dilemmas in professional work, in various professional

situations. Shared with citizens cause that they know what they can expect from local government employees. Self-government employees are not covered by a single code of ethics, such as members of the civil service corps. The binding legal regulations, however, do not forbid the creation of such codes, the aim of which would be to improve the standards of administration. There are no legal requirements regarding the construction of the code, most often it contains values, rules and procedures to ensure their implementation. The Code is introduced in the form of an internally binding act. It consists of a title, a preamble, a general part and a detailed part, and sanctions provided for non-compliance with the rules.

There are many arguments in favor of developing codes of professional ethics and against them. Advocates of creating codes of professional ethics emphasize that in the modern world conditions of the world cannot depend on the intuition, emotions and conscience of an individual who simultaneously has many social roles, enters into complicated social relations, which in effect leads to various conflicts and tensions. More and more often we are dealing with pluralisation of moral norms and rules. Values formerly considered irrevocable are now relativised. In this situation, clearly defined norms in the code of professional ethics help to find a given situation, remove doubts and at the same time harmonize the behavior of representatives of a given professional group. Thanks to the code of professional ethics, there is a reduction in the number of reprehensible cases, such as: lying, corruption, embezzlement, as well as situations where there is a conflict of interest. The trust of stakeholders increases, the reputation of the profession and organization in which its representatives work improves. It is easier for managers to assess employees, and those who are more identifiable with the organization. Opponents of the development of professional codes of ethics most often refer to L. Kołakowski. He accuses the codex regulations that they exempt ethical responsibility for decisions made; an employee (eg self-government) frees himself from independent thinking and analyzing complex reality.

No code is exhaustive, but it tries to give repetitive character to moral situations. Ethical codes may be useless if they are characterized by excessive legalism. The resolution of dilemmas based on the established rules usually takes place from a single moral perspective, although often - as is the case with self-government employees - they themselves determine the rules that they will follow.

Bogusława Urbaniak

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Collegiality - (Latin collegialis - collective) has two meanings: the first - as a specific mode of action, the second - as a specific structure of the subject (usually the body, sometimes the institution).

In the first sense, collegiality means a method of action consisting in the "necessity to cooperate with many people". Implicite assumes that the body conducting the given activity is multi-person, ie collegial, which often expresses the name of such a body (eg the Council of Ministers, the Supreme Audit Office - in this case, as it is indicated, the word "chamber" in itself assumes that the body there is a dormitory). However, it should be borne in mind that the method of collegial activity may be also appropriate for a single person, for example in a situation where a one-person entity, before issuing a decision, consults other persons.

In the second sense, collegiality is understood as a multi-person structure, an entity made up of many people, having equal rights and duties, appointed to take decisions together, and sometimes also other activities. From a theoretical point of view, a collegial body will already be a body with two people, but in practice collegial bodies with a composition of less than three are rare, and the size of the body is determined by the law under which the body functions.

The advantages of collegiality are: 1) creating appropriate conditions for the elaboration of decisions taking into account the multiplicity and diversity of views; 2) greater probability of choosing optimal solutions; 3) avoiding a unilateral view, and thus arbitrary action; 4) avoiding the subjectivism of the body making the decision; 5) securing - through discussions and confrontations of various points of view - before routine and unilateral recognition of changing issues and matters; 6) the ability to combine in one organization the representation of many environments according to the adopted key.

Of course, apart from advantages, collegiality also has its drawbacks, the main ones are: 1) extending the decision-making process; 2) possible ineffectiveness of this process in a situation where differences of opinion will not allow any deci-

sion to be taken; 3) higher operating costs of the body; 4) problems with enforcing the responsibility for decisions taken.

Jarosław Szymanek

Literature:

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Common good - is a fundamental category, defining the foundations of the entire constitutional order, as evidenced by the entry: "The Republic of Poland is the common good of all citizens" (Article 1, Chapter 1 of the Constitution of the Republic of Poland of 1997). The principle of the common good holds the primacy over other principles, building the constitutional order, belongs to the constitutional prime principles. Every citizen is obliged to take care of the common good (Article 82, Chapter II of the Constitution of the Republic of Poland of 1997).

The common good according to M. Piechowiak is usually understood as "the sum of social conditions enabling and facilitating the integral development of all members of the political community (...) and the communities they create" (p.27), always referring to the social group. The political community includes not only citizens, but all members of the organized community in the state. It is emphasized, after M. Piechowiak, that the common good is "the sum of those conditions of social life by which individuals, families and other communities can more fully and more easily achieve their own perfection" (p.261).

The idea of a common good is derived from the tradition of the social teaching of the Catholic Church and is based on the philosophical thought of Thomas Aquinas, and reaching even further - he appeals to the ideas of Aristotle and Plato. As a philosophical category, it occurs in different varieties. It draws attention to the distinction between the twofold sense of the idea of the common good - the common good of all humanity and the common good of smaller communities; this community is both the state, but also the nation, family or local community. The community combines a common goal, a sense of community, affirmation of selected values, mutual respect of rights and obligations, existence of specific

structures and institutions. The Constitution Gaudium et spes (Pastoral Constitution on the Church in the Modern World proclaimed by Pope Paul VI on December 7, 1965) indicates two important elements of the common good, i.e. a set of values enabling the development of the individual, self-fulfillment and improvement, as well as external and institutional determinants this development. The good of the individual as a person must be respected by the common good. As noted by the social teaching of the Catholic Church, the primacy of the common good over the good of the individual cannot violate human freedom. The social teaching of the Catholic Church has set the context for understanding the common good in the work on the Constitution of the Republic of Poland.

For the common good or its element, the Constitutional Tribunal recognized the security of the state, the indivisibility of the territory, the inviolability of borders, budget balance, universal access to cultural goods, art and science, the education system and a number of others. The implementation of the common good is conditioned by specific requirements addressed to persons serving the public service. Units of local self-government in their independent and autonomous activities in the sphere of public affairs of local importance are guided by public interest and thus serve the common good.

The practical dimension of understanding the common good leads to the following expressions being considered synonymous: general good, common interest, public interest, public interest, general interest, supra-local interest. These concepts are contrasted with the individual good, the interests of the individual, particular group interests or local interests.

Bogusława Urbaniak

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Commune - is the basic unit of local government. The current constitution regulates only its status, but it does not contain norms referring to the poviat and vo-

ivodship, whose system is to be regulated only by means of statutes. This means that the possible abolition of municipalities requires a change to the constitution. However, there is no such necessity for the poviat and the province, where only the statutory form suffices. In the Polish reality, the legal status of the commune, along with the constitution, is governed by the Act of 8 March 1990 on local government. According to its content, the term municipality should be understood as a local government community and the relevant territory. In turn, the self-government community is created by the inhabitants of the commune. At present, rural and urban communes are not distinguished. The commune may only cover the area of the city or consist of several towns, including the city. Municipalities are created by the Council of Ministers by regulation, on its own initiative or at the request of the municipalities concerned. The same mode involves joining, dividing, abolishing communes, establishing boundaries, granting the municipality or towns the status of a city and establishing its borders, as well as establishing and changing the names of municipalities and the seat of their authorities. The issue of the regulation by the Council of Ministers requires the opinion of the municipal councils concerned by the minister competent for public administration, preceded by the councils' consultation with residents. In the situation, when the change of borders violates the borders of poviats or voivodships, additional opinions of appropriate poviat councils or regional assemblies are consulted. The then functioning of the commune is a consequence of the local government reform that took place in Poland as a result of political changes at the turn of the 1980s. It was then decided to carry out a decentralization of power, which was recognized by the current constitution as a constitutional principle. Its essence boils down to the transfer of competences reserved for the central authorities to existing local government units. Currently, the local government participates in the exercise of public authority, and the part of public tasks that it is entitled to under the existing acts performs on its own behalf and on its own responsibility. The constitution gives legal personality to all local self-government units, including the commune. In addition, it has the right to property and other property rights, and its independence is subject to judicial protection. The commune performs all tasks of territorial self-government, not reserved for the poviat or voivodship. There is therefore a presumption of competence of the commune when carrying out self-government tasks. The poviat and voivodship should have a clear statutory delegation to perform them.

The legislator imposes on the municipality the obligation to carry out its own and commissioned tasks. Own tasks are aimed at satisfying the needs of the local

government community. They include, among others: social infrastructure, public order and safety, spatial and ecological order as well as technical infrastructure. Additionally, municipalities may be obliged by law to perform commissioned tasks. Their scope covers matters relevant to governmental administration, as well as organization of preparations and holding a referendum. The municipality may perform tasks in the field of government administration also on the basis of an agreement with the authorities of this administration. In addition, the commune, on the basis of agreements with the relevant authorities, may perform tasks in the area of poviat or voivodeship properties. In order to perform tasks, the commune can create organizational units, and also conclude agreements with other entities, including non-governmental organizations. Commune bodies are (legislating) and executive bodies. The governing body is the council of the commune, whose term lasts 5 years, counting from the election day. The composition of the council depends on the number of inhabitants and ranges from 15 to 45 councilors. The head of the council is the chairman and from one to three vice presidents elected by the council of their own group. Apart from the legislative functions, the commune council controls the activity of the executive body and the self-government organizational units. To this end, it mandatorily appoints a revision commission. The executive body of the commune is the head of communes (municipalities covering only villages), the mayor (the seat of the authorities is in a city located on the territory of this commune) or the president of the city (cities with more than 100,000 inhabitants or cities in which the president - the city was present until the day of entry into force of the act) over 50,000 inhabitants and cities being the seat of the provincial national council). The term of office of the executive body starts on the commencement date of the council's term of office or election by the council and expires on the expiry of the term of office of the commune council. After the elapse of the tenure of the commune head, mayor or president of the city, he performs his functions until the newly elected person assumes the duties. On the basis of statutory authorizations, the commune has the right to enact local law acts in force in the area of the commune. Acts of local law are established in the form of resolutions. In the event of an urgent need, the regulations may be issued by the commune head, (add the mayor, president) in the form of an ordinance, which is subject to approval at the next commune council session. The commune council adopts the most important document deciding about the system of the commune, which is the statute. In order to jointly perform public tasks, municipalities may create inter-municipal associations. Resolutions of the commune concerned adopt resolutions on esta-

blishing a union. Supervision over communal activity is exercised on the basis of the lawfulness criterion. The supervisory authorities are the Prime Minister and voivode, and in the area of financial matters - the regional accounting office. In the event of a repeated violation by the council of the municipality of the Constitution or statutes, the Sejm may, at the request of the Prime Minister, resolve by resolution the municipal council. In the case of dissolution of the commune council, the Prime Minister, at the request of the minister competent for public administration, appoints a person who until the commune council elected fulfills his function. If a repeated committal violation of the Constitution or statutes permits a head of a municipality, the voivode calls him to stop violations, and if the summons does not have effect, he applies to the Prime Minister for recall. In the event of the mayor's (mayor's or mayor's) dismissal, the Prime Minister, at the request of the minister competent for public administration, shall designate a person who, until the mayor's election, performs his function.

Marek Bielecki

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Competence of a public administration body - means a set of rights and obligations of a public administration body. There is a distinction between: general competence and special competence. General competence is the legal capacity of administrative authorities to deal with administrative matters in a given procedural system. Special competence is the legal capacity of administrative authorities to deal with a specific administrative matter in a specific set of proceedings.

In the literature, it is assumed that from the citizen's point of view competence is an entitlement, and from the point of view of the administrative body it is an obligation. The source of competence of the public administration body are laws and executive acts. The ruling of the Supreme Administrative Court expressed the view that in the performance of tasks and competences by public administration bodies the process roles are combined: a body equipped with the competence to adjudicate and represent the interests of the state or self-government community.

Due to differences in the perception of the scope of competences, a competence dispute may arise, which is a legal situation, where there is a divergence of opinions between public administration bodies, which should be removed as a result of legal measures determining the competence to take action in the case. A competency dispute arises when the divergence of views as to the scope of activities of public administration bodies takes place with regard to the consideration and resolution of the same matter, i.e. when we are dealing with an identical case that is dealt with by at least two bodies. Thus, when the authorities are concerned about the resolution of a case concerning the same subject, using the same legal basis. A competency dispute may arise only within the framework of a specific administrative case, which is the subject of the proceedings being conducted, or which has been refused proceedings. The object of the competence dispute cannot be to determine the type of case and to verify the legality of the action already taken by the authority.

Piotr Korzeniowski

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Control of public administration activities - control is a complex set of activities aimed at comparing the existing state with the postulated state and determining the differences and their causes. An important element of the control are the evaluation criteria, which allow to determine the scale and extent of deviations in the status quo from the desired state. In administrative law, the following criteria are distinguished: legality, purposefulness, reliability, economy, taking

into account social interest, taking into account individual interests, compliance with government policy and other specific criteria. The main goal of the control is to minimize undesirable phenomena and prevent error repetition in the future. In the event of deviations from the postulated condition, corrective or corrective actions should be taken, both by the entity subject to control and by a possibly existing superior entity.

There is external and internal control. External control is exercised by natural and legal persons as well as state and non-state entities that are outside the organizational structure of the controlled entity. Internal control is carried out by an employee of a controlled entity, a specialized internal organizational unit or an entity belonging to the same organizational structure.

Another division is occupational control and social control. Professional control is exercised by public sector employees and non-governmental organizations. In social control, the social factor that performs its functions is essential. The entities holding state control include: the President of the Republic of Poland, the Sejm of the Republic of Poland, the Constitutional Tribunal, the State Tribunal, the Supreme Chamber of Control, the Commissioner for Citizens' Rights, the National Labor Inspectorate and common and administrative courts. Public prosecutor's office is also supervised by the Prosecutor General.

A special kind of control is supervision, being the control exercised by the organ superordinating the organization to the controlled entity, which is also responsible for its activities. In such a case, the supervisory body is vested with imperative control measures, allowing for the ongoing correction of errors and irregularities established as a result of the inspection. If the ownership powers apply to a decentralized entity, then verification supervision is involved. Such a situation occurs in the relations between the voivode and local government units.

A separate type of control is exercised by an administrative court that is independent and located outside the executive, deciding whether public administration activities are consistent with the accepted legality criterion.

Paweł Sobczyk
Mateusz Pszczyński

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Council of the commune / poviat - councilors of the commune / poviat - The commune council and poviat council are collegial supervisory bodies in the territorial self-government units. The competence of the council includes all matters that belong respectively to the commune or poviat, unless the specific provisions reserve the matter to be resolved by referendum. The number of councilors depends on the size of the commune / poviat and ranges from 15 in small, up to 20,000 municipalities, up to 45 councilors in the largest municipalities. In the poviat, the council of the poviat consists of a minimum of 15 councilors in poviats with up to 40,000 inhabitants, up to 29 councilors in the largest poviats.

The council consists of poviat or gmina councilors elected in direct elections for a five-year term; include a mandate after taking the oath. One councilor cannot be dismissed, but a whole council can be dismissed by referendum.

The mandate of the district councilor and municipal councilor cannot be combined with the mandate of a deputy or senator; performing the function of a voivode or a voivode; membership in the body of another local government unit. In the case of work as part of an employment relationship at the commune office or in the starosty or as the head of an organizational unit of a poviat or commune, the councilor must submit an application for free leave before making the oath. Failure to submit an appropriate application is tantamount to renouncing the mandate. In connection with the exercise of the mandate, the councilman benefits from legal protection provided for public officers.

The mandate of a district councilor or municipal councilor is a free ticket, which means that the councilor is not bound by the voter's instructions. Clubs of councilors in a poviat / municipality can be created by at least three councilors.

If the councilman participates in the work of local government bodies, the employer is obliged to release the councilor from work in order to enable the statutory duties to be carried out. At the same time, the council's employment relationship is subject to protection, and the possible termination of this relationship requires prior consent, given by the council of the commune or poviat. The councilor is entitled to the allowance and reimbursement of travel expenses, depending on the function performed. The rules for paying out diets are defined by the council of the commune or poviat in the form of a resolution.

Councilors cannot undertake additional activities or receive donations that could undermine the confidence of voters in their mandate. In addition, members of the collective body of a commune or poviat may not rely on their man-

date in connection with additional activities undertaken or business activities conducted on their own account or jointly with other persons. In addition, councilors may not conduct business on their own account or jointly with other persons using the property of a poviat or commune in which the councilor has obtained a mandate, and manage such activity or be a representative or representative in conducting such activities. To run a business activity also includes running a farm on leased land from a commune or a poviat.

It is the duty of the councilman to maintain a permanent relationship with the inhabitants, to take part in the work of the council, internal organs of the council and other poviat or commune organizational units to which he has been elected or designated.

Paweł Sobczyk
Mateusz Pszczyński

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Countersignature - signature ("co-signature") of a person holding a specific position, required for the validity of a given legal transaction. The countersignature institution originated in England, where it meant granting final legal validity to the acts of the head of state and a countersigned (Prime Minister and proper minister) takeover of political responsibility to the parliament by the countersignant. In Poland, countersignature appears from the Constitution of May 3, 1791.

The result of countersignature is the validity of the act, only after countersignature the given document has legal effect. Countersignature facilitates the unification of the activities of the executive in the field of acts of the current executive. At the same time, it is an expression of internal control within the executive branch. The result of the lack of countersignature is the invalidity of the act that

requires it. The countersignature also results in transferring some or all of the political responsibility from one authority to another. The opposition consists of prerogatives, that is acts that do not require countersignature.

In Poland, the constitutional level is countersigned for official acts of the President of the Republic of Poland. In art. 144 of the Constitution of the Republic of Poland of April 2, 1997, the concept of countersignature was established: the President's official acts are countersigned; countersignature is made only by the Prime Minister, excluding individual ministers; The Prime Minister, by signing the act, is responsible to the Sejm. The countersignature applies to official acts of the President of the Republic of Poland in a written form.

The local self-government has an institution countersignature of the treasurer of a local government unit or a person authorized by it. And so, from art. 46 ust. 3 of the Act of 8 March 1990 on municipal self-government (Journal of Laws of 1990 No. 16 item 95) shows that if the legal act may result in a monetary liability, its effectiveness requires countersignature of the treasurer of the commune (chief accountant of the budget) or a person authorized by him. In art. 46 ust. 4 u.s.g. the legislator decided that "the Treasurer of the municipality (chief accountant of the budget) who refused to countersignate, however, he would make it at the written command of the superior, notifying the commune council and the regional accounting office". Similar solutions were found in art. 48 par. 3 of the Act of 5 June 1998 on poviat self-government (Journal of Laws 1998 No. 91, item 578): "3. If the legal act may give rise to property obligations, its effectiveness requires countersignature of the treasurer of the poviat or a person authorized by him. In addition, from paragraph 4 of the referenced article shows that: "The Treasurer of the poviat who refused to countersignature, however, has the obligation to make it at the written request of the staroste, with simultaneous notification of the poviat council and regional accounting office". On the other hand, in the Act of 5 June 1998 on self-government of the voivodship (Journal of Laws of 1998 No. 91 item 576) with reference to the countersignature, the legislator decided that: "The legal act from which the monetary obligation arises requires its principal countersignature to be effective accountant of the voivodship budget or a person authorized by him "(Article 57 paragraph 3 usw). "The chief accountant of the voivodship budget, who refuses to countersignate, but does so at the written request of the voivodship marshal, at the same time informing the voivodship assembly and the regional accounting office" (Article 57 paragraph 4 of the US Act). It is worth noting that similar solutions were included in art. 42 par. 3 and 4 of the Act of 9 March 2017 on the metropolitan union in the Śląskie voivodship (OJ 2017, item 730).

An institution countersignature of the treasurer of a local government unit or a person authorized by it is not a declaration of will on behalf of a commune, poviat or voivodship. Submission of declarations of will belongs to persons authorized to do so in the provisions of constitutional laws, and among them the legislator did not mention the treasurer of the local government unit. Thus, the representatives of the doctrine, in the case of "self-government countersignature", perceive an analogy to the institution of consent of a third party, referred to in art. 63 of the Act of April 23, 1964. Civil Code (Journal of Laws 1964 No. 16, item 93, "§ 1. If the consent of a third party is necessary to perform a legal transaction, the person may also agree before making a statement by persons who act or submit it The consent expressed after making the statement is retrospective from its date § 2. If a special form is required for the validity of a legal action, the statement containing the third party's consent should be submitted in the same form ").

It follows from the aforementioned provisions of the system of self-government acts that the effectiveness of legal acts that may give rise to property / financial liabilities depends on making their countersignature by the treasurer or a person authorized by him. Therefore, if there is no countersignation by the treasurer or a person authorized by him, legal acts that may give rise to property / financial obligations are not effective. Nevertheless, according to the literature on the subject and jurisprudence, there is a possibility of healing a legal act without the countersignature of the treasurer by its later supplementation, with the exception of legal actions listed in art. 262 par. 1 of the Act of 27 August 2009 on Public Finance (Journal of Laws of 2009 No. 157 item 1240).

Paweł Sobczyk

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D

Decentralization - a concept defining the arrangement of legal relations of public law, connecting higher and lower level administration bodies. Decentralization, which is the opposite of centralization, envisages significant independence of lower-level bodies in relation to higher-level bodies, and thus restricting their subordination to these bodies. Therefore, decentralization is most often referred to as an organization of administration, in which lower level authorities are not hierarchically subordinated to higher (level) authorities. Legal independence of lower level bodies, being the essence of decentralization, is expressed in the following: 1) interference of a higher-level entity may concern only actions already performed by a decentralized entity (which means that it has a subsequent and verification character, not a prior and shaping nature); 2) interference of the superior body may take place only through the use of supervision, whose means of conduct are determined in a tax-related way; 3) decentralized entity (lower level) should have an open court path to protecting its independence.

Decentralization is not an autotelic concept or one that has its own specific scope per se. This means that the scope of legal independence of lower-level units is always determined by laws that grant specific decentralized entities specific opinions and competences in specific fields. The Act, as a special act in defining the framework of decentralization, has a special status. It establishes decentralization, its scope and guarantee mechanisms.

There is a distinction between functional (factual) and territorial decentralization. Functional decentralization means that the state creates specialized public enterprises that perform specific tasks in the area of education, health care or eg culture (schools, hospitals, theaters, libraries). All of them are equipped with personal and material means that are necessary for the public service activities assigned to them. Territorial decentralization, in turn, consists in equipping territorial entities with legally defined independence and the necessary guarantees of its protection. The classic and, at the same time, the highest form of territorial decentralization, is territorial self-government.

Jarosław Szymanek

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Democracy - (Greek demos - people, krátos - power). Democracy means the opposite of such political forms, such as autocracy, ochlecracy or theocracy, and at the same time indicates the source and piast of public authority, decision-making procedures, the manner of legitimizing authority and the limits of power. The most well-known definitions of democracy are: the definition of Pericles, the definition of Lincoln, the definition of Attlee and the definition of Churchill. Pericles in the funeral speech of the victims of the Peloponnesian War, taught in the work of Thucydides, presented the first mature definition according to which democracy "is based on the majority of citizens, not on a minority. In private disputes, every citizen is equal in the face of the law; as far as meaning is concerned, the individual is valued not because he belongs to a certain group, but because of the personal talent he stands for; no one who is able to serve the homeland, poverty or unknown origin does not interfere with the attainment of honors. In our state life, we are guided by the principle of freedom. In private life, we do not look with suspicious curiosity about the behavior of our fellow citizens, do not reluctant to neighbor, if it deals with what it pleases, and do not throw at him contemptuous looks that do not do harm, but hurt . We are guided by forbearance in private life, we respect rights in public life; we are obedient to everybody's power and rights, especially those unwritten, who defend the victims and whose transgression brings universal shame ". The quoted definition, or rather the characteristics of democracy, is today its classic approach. Abraham Lincoln in turn in the famous speech of Gettysburg, delivered on November 19, 1863, described democracy as "the government of the people, by the people and for the people", thus indicating the subject of power (meaning people), the manner of its implementation (ie the representative system, hidden under the name "by the people") and the goal of democracy, which is the freedom and equality of people ("for the people"). According to Lincoln, the rudimentary element of democracy is the deep conviction that "all men are created equal", and the goal of democracy is to protect this equality. For a change, Clement Attlee in a speech delivered on December 12, 1945 in the House of Commons stated that democracy is not the ordinary right of majority rule, but the right of the majority rule that respects minority rights, which led to the discussion of democracy today the assumption that democracy is not easy the will of the majority, but it also respects the rights of minorities (of all kinds). Winston Churchill, on the other hand, introduced a

critical element to the definition of democracy, claiming (in a speech delivered in the House of Commons on November 11, 1947) that "democracy is the worst form of government if not count all other forms that have been tried from time to time". At least three groups of definitions apply to democracy. The first, most commonly used, are so-called procedural definitions. A representative definition of Joseph Schumpeter, representative of this group of definitions, is that democracy "is such an institutional solution to the pursuit of political decisions, in which individuals gain the power to decide through a competitive fight for the votes of voters." This definition gave rise to the recognition that the key elements of democracy are: regular elections, free political competition and political parties (candidates) as a subject of political competition in the electoral market. Another group of definitions of democracy is a group of axiological definitions. It emphasizes the importance of not institutions and procedures, but the values that democracy is meant to achieve. With this assumption, democracy is seen as a way of governing a state that simultaneously implements certain principles and values. These values most often include: 1) equality of citizens; 2) freedom of speech; 3) freedom of conscience and religion; 4) freedom of association in political parties and other organizations; 5) the resulting pluralism of parties, judgments, judgments and values; 6) social justice. At the same time, it is pointed out that the axiological way of defining democracy changes its sense somewhat. It ceases to be only a "machine" or "way of governing" and becomes, as A. Burda said, a system of social relations that is the realization of these values. Such a system of social relations can be shaped not only in politically organized communities, but in all types of social communities. The third group of definitions of democracy is the group of teleological definitions (teleological definitions). The common feature of these definitions is that they capture democracy from the desired effects (goals) that democracy is supposed to implement. An example may be the proposal of Karl Popper - looking at democracy as an effective way to prevent abuse of power. K. Popper defines democracy as a way of judging the government and the possibility of recalling it when, in the opinion of the public, it abuses its power. In a similar, teleological perspective, he looks at the democracy of R. Dahl, assuming that it is characterized by the vertical responsibility of the authorities, which is a means to ensure the freedom of self-determination and personal development and to protect the interests of the community. In turn, the author of the so-called economic theory of democracy Anthony Downs sees it as a game that gives the opportunity to take rational action. The effect

of democracy is above all the rationalization of political decisions. T. Karl and P. Schmitter, in turn, believe that the goal of democracy is to establish competition and cooperation as a model of political action. For a change, Kenneth Bollen defines democracy as a system whose aim is to minimize elite power in favor of an unbeliever. Ian Shapiro also speaks in this spirit, who perceives democracy as a way of managing relations of supremacy and subordination, which allows minimization of the phenomenon of domination, understood as "unauthorized exercise of power". Charles Tilly is also characterized by democracy as a specific system of dependencies between the state and citizens, who by means of equal and mutual consultation excludes the possibility of abuse of power or other pathology. The goal of democracy, according to most teleological definitions, is to protect individuals or citizens against any usurpation of power or other abuse of power. Of course, it is difficult to separate individual groups of definitions from each other. Hence, more and more often mixed definitions are used, referred to as systemic definitions, which are especially used in the so-called qualitative research on democracy. An example may be the definition proposed by Leonardo Morlino, for whom democracy is "a stable institutional structure that ensures freedom and equality of citizens, through proper and legitimate functioning of mechanisms and institutions, the result of which is a high level of social satisfaction, meaning no abuse of power and exercising it in accordance with the principle of correlation, that is, the mapping of opinions and expectations of citizens ".

Jarosław Szymanek

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Departments of government administration - constitutional concept introduced by art. 149 of the Constitution of the Republic of Poland of 2 April 1997 and specified by the Act of 4 September 1997 on government administration departments. It shapes the mechanism of the so-called the prime minister's organizational power (legal structure of German constitutional law), which allows the

Prime Minister to flexibly determine the number of members of the Council of Ministers and the scope of their competences. Hence, it is assumed that the construction of government administration departments is part of a wider concept of increasing the systemic importance of the prime minister, to the extent that it is sometimes said that government administration departments shape the prime ministerial system, in which the Prime Minister is the key entity. The prime minister's freedom lies in the fact that he can relatively freely shape the number of members of the Council of Ministers, by combining many departments of government administration within one ministry, or the opposite. The possibility of the President of the Council of Ministers forming any form of government is limited in two ways. First of all, the constitution directly mentions three ministerial positions that must always exist (ie the Minister of Foreign Affairs, the Minister of National Defense and the Minister of Finance). Secondly, the act on government administration departments requires that the following departments should be: 1) the budget, 2) public finances, and 3) financial institutions, the same minister. This means that these departments cannot be separated, although, on the other hand, you can add other departments to them and entrust them to the finance minister. In the remaining scope, the prime minister has the freedom to combine or divide individual departments and entrust them to a specific minister.

The Act on Government Administration Departments does not only enumerate individual departments, but also defines their scope. After numerous amendments to the Act, the following sections currently exist: 1) public administration; 2) construction, spatial planning and development as well as housing; 3) budget; 4) energy; 5) public finances; 6) economy; 7) maritime economy; 8) water management; 9) management of mineral deposits; 10) financial institution; 11) computerization; 12) membership of the Republic of Poland in the European Union; 13) culture, protection of national heritage; 14) physical culture; 15) communication; 16) science; 17) national defense; 18) education and upbringing; 19) work; 20) agriculture; 21) village development; 22) regional development; 23) agricultural markets; 24) fishing; 25) justice; 26) higher education; 27) transport; 28) tourism; 29) environment; 30) family; 31) internal affairs; 32) religious denominations and national and ethnic minorities; 33) social security; 34) foreign affairs; 35) health; 36) inland waterway transport.

Jarosław Szymanek

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Development strategies - the strategy, like many other terms related to management, derives from military terminology and comes from the words "stratós" means "army", while "ágein" - "command." "Strategós" meant leading the army and creating a combat concept. In the distant past, army leaders were at the same time monarchs, diplomats and quartermasters of their armies, so the strategy meant planning and responsibility for the whole of the operations.The effect of the troop movements was to be successful - winning the battle, war. In this respect, nothing changed - the local government, just like Once the army, realizing the strategy, expects the benefits and the implementation of the intended activities.The strategy sets the main goals and specific objectives for the local government.This has a time horizon, usually reaching 5-20 years into the future. Because of fast changes in the environment, more and more often in the case of Polish local governments is defined owl (every few years) updating the strategy: Updating the strategy is a more effective way of self-government development than too frequent changes of the strategy, eg as a result of changes in the political system in the local government. The development of local governments is related to the proper use of internal resources as well as opportunities and resources in the environment. One of the reasons to periodically update the strategies of local governments are the changing conditions of the macroeconomic environment. The strategy of development in the case of self-government should constitute the most general form of strategy that reaches all its areas. After the adoption of the development strategy, it is worth equipping the local government with accompanying directional strategies, eg Education Development Strategy, Strategy for Seniors, etc.

Jan Fazlagić

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Discharge - is an act whose essence is positive acknowledgment by the authorized body (having control powers) of the financial statements, which is required to be submitted by another body (having executive and management powers). Discharge means confirmation of correct financial activities of the executive body for the period covered by the submitted report (financial year).

From the political point of view, the most important is the granting of discharge by the Sejm to the Council of Ministers for the implementation of the budget act (Article 226 of the Constitution of the Republic of Poland). The Council of Ministers, within five months from the end of the budget year, must submit to the Sejm a report on the implementation of the budget act together with information on the state of indebtedness of the state. The Supreme Audit Office, on the other hand, presents an analysis of the implementation of the state budget and monetary policy assumptions as well as an opinion on the subject of discharge to the Council of Ministers. The Sejm, within 90 days from the date of submission of the report of the Council of Ministers, adopts by a simple majority of votes a resolution on granting or not granting discharge to the government on the implementation of the budget act. The discharge is granted to the entire Council of Ministers - exclusions of individual ministers are not allowed.

The Constitution does not specify the consequences of failure by the Council of Ministers to discharge the implementation of the budget act. In particular, it does not provide for the need for government to resign. From a political point of view, however, it is difficult to imagine the functioning of a cabinet that did not receive a discharge. This is a signal to the prime minister that the Council of Ministers lost a majority in the Sejm, and therefore should consider the possibility of resigning his government. The consequence of the failure to vote may also be constitutional liability of the members of the government, responsible for the improper implementation of the budget act. Of course, their political responsibility (passing a vote of no confidence) cannot be ruled out.

The discharge institution also appears in local government law. The body constituting the territorial self-government unit (i.e. the council of the commune, the

poviat council, the voivodship parliament) grants the executive body (respectively: the mayor, mayor or president of the city, poviat management or voivodship board) discharge in the implementation of the unit's budget. The executive body shall submit a report on the implementation of the budget to the incoming and regional audit chambers. The Regional Audit Office issues an opinion on the report. The constituting body adopts a resolution on the discharge with an absolute majority of votes of the statutory composition. Failure to discharge the municipal executive is tantamount to launching a referendum procedure on the appeal of the commune head (mayor, president of the city). In the case of the poviat's management or the voivodship board, it is possible to dismiss these authorities by the poviat council or the regional council.

Krzysztof Prokop

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Disciplinary responsibility - the liability provided for acts violating official duties, principles of ethics or professional dignity is determined by disciplinary responsibility. Most often it refers to the responsibility of employees and people performing a given profession. The employee's liability is related to the employee-subordination relationship and meted out by the employer for violating the personnel regulations in force. This is contractual liability. Disciplinary responsibility in the strict sense means responsibility carried out by bodies appointed to control or supervise the performance of certain professions or perform specific

functions. The basis of this type of responsibility are the provisions of public law regarding the services or professions concerned. Disciplinary proceedings are acts of repressive nature, the purpose of which is to determine the guilt of the person performing the profession and the decision of the penalty or sanctions.

Marcin Adamczyk

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Discipline of public finances - compliance with the rules of proper financial management defined by the legislator with public funds, the violation of which may lead to liability. Violation of public finance discipline is considered to have been committed at the time when the perpetrator acted or failed to act to which he was obliged. Responsibility is incurred for both intentional and unintentional violation of public finance discipline. Responsibility for violation of public finance discipline is borne by the person who committed the act violating the discipline of public finances, determined by the law in force at the time it was committed. The basic premise of responsibility is the perpetrator's fault. Responsibility is borne by both the person who committed the act constituting the violation, as well as the person who issued the order to do such an act. The catalog of acts violating the discipline of public finances is closed - it was specified in the Act.

Responsibility for violation of public finance discipline is subject to:

- persons who are part of the body that implements the budget or financial plan of a public finance sector unit or a unit not included in the public finance sector, receiving public funds or managing the property of these units;
- managers of public finance sector entities;
- employees of public finance sector entities entrusted with specific duties in the field of financial management or activities provided for in the public procurement regulations;
- persons managing public funds transferred to entities not included in the public finance sector.

The authorities competent in matters concerning violation of public finance discipline are:

- Spokesmen for public finance discipline and Chief Spokesman for Public Finance Discipline - acting as prosecutors;
- Committees adjudicating in the first instance in cases concerning violation of public finance discipline and the Main Adjudicating Commission - acting as adjudicating bodies.

Małgorzata Gorzałczyńska-Koczkodaj

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E

E-administration - the e concept is the process of using modern information and communication technologies in the functioning of public administration. The development of e-administration is part of the strategic documents of the European Union - Europe 2020 Strategy and strategic documents of individual Member States. According to the e-government doctrine, it assumes increasing the efficiency of public administration and the quality of services provided, simplifying the handling of official matters and obtaining comprehensive information about them. The implementation of this process requires radical changes, both in the actions of officials, and their way of thinking, and the transformation of their patents into work. "

One of the activities for the development of e-administration is the functioning of an electronic inbox. An electronic inbox is a "publicly available means of electronic communication, used to transfer an electronic document to a public entity using a publicly available ICT system" (Article 3 of the Act of February 17, 2005 on computerization of entities performing public tasks). The electronic inbox allows you to provide public services using the ePUAP platform. ePUAP is a teleinformatic system in which public institutions provide services through a single access point on the Internet. The assumptions of ePUAP are mainly: maintaining transparency, openness and technological neutrality of ICT systems interfaces, striving for the highest possible standardization of data formats, exchanged between public institutions and service recipients, and between public institutions themselves and uniform access to the service without raising significant costs.

Marcin Szewczak

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Electronic administration - otherwise known as e-government. Electronic administration is based on the use of information and telecommunications technologies in the public administration, in order to make public services available to the public via electronic means to various stakeholders (entrepreneurs, citizens and employees of offices). Public e-services can be provided at four levels of advancement: the basic information level - when the administration offices make public information available to citizens and entrepreneurs on the websites of the offices; interactive level - when stakeholders communicate electronically with individual offices, but a full settlement requires a personal visit to the office; transaction level - associated with the possibility of performing all the actions necessary to handle a given official matter entirely electronically in a single office; and the most advanced integration level - ensuring the integration of various e-services in the area of the entire public administration (not only individual offices). An important aspect is the standardization of e-government systems within EU countries. The implementation of electronic administration is supported by Community initiatives in the form of specialized programs. These EU initiatives are aimed at improving the efficiency of European public administration and cooperation activities, through financial support in the implementation of projects of common interest, focused on the implementation of pan-European e-government services in specific areas.

Krystyna Brzozowska

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Electronic signature - a tool enabling the identification of entities sending documents electronically. Data in an electronic form, which together with other data with which they have been combined, form a whole that allows for unambiguous identification of the person who submitted it. There is a safe and plain electronic signature. A secure electronic signature is a signature that is assigned only to one person, it is drawn up on the basis of secure devices, which are subject only to the person who signs and associates with the data, which any change is recognized. The secure electronic signature is confirmed by a qualified certificate issued by the National Certification Center. An ordinary electronic signature does not have a qualified certificate and is used mainly for the exchange of e-mails. It is not a secure system so that it can be used when sending documents of higher importance, such as court letters or tax declarations.

Documents, including declarations and invoices, bearing a secure electronic signature, have the same power as documents signed in person. The electronic signature is used in particular for submitting ZUS e-declarations, submitting tax e-declarations, signing contracts, signing electronic invoices, submitting bids at tenders, submitting documents to offices, ie GIODO, CEIDG, KRS, public administration offices or patent offices .

An ordinary electronic signature can be purchased even for free, while a secure electronic signature is issued after making the appropriate payment. A secure electronic signature can be purchased for payment at the National Clearing House (Szafir), the Polish Security Printing Works (Sigillum), Unizeto Technologies (CERTUM), Enigma S.O.I. (PEM-HEART), and EuroCert.

Krystyna Brzozowska

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Environmental impact assessment - regulated in the Act of 3 October 2008 on sharing information about the environment and its protection, public participation in environmental protection and environmental impact assessments (consolidated text: Dz.U. of 2017, item 1405 with changes). This legal act distinguishes several types of environmental impact assessment procedures. The basic is the division into assessments defined as strategic, which concern the effects of implementing the provisions contained in the indicated documents, and the so-called individual assessments for specific projects. If the effects of the implementation of a document or project may extend beyond the borders of the country, an additional element is the so-called cross-border assessment, involving state authorities potentially affected by possible impacts.Therefore, there are three types of environmental impact assessment procedures: strategic assessment, individual assessment and operating independently or in conjunction with one of the indicated procedures, cross-border assessment. By assessing the impact of the project on the environment, the Act of 3 October 2008 on sharing information about the environment and its protection, public participation in environmental protection and environmental impact assessments is understood in the proceedings regarding the environmental impact assessment of the planned project, including in particular: verification of the environmental impact assessment report, b) obtaining the opinions and agreements required by the law, c) ensuring public participation in the proceedings. The emergence of a new instrument called environmental impact assessment (EIA) in the environmental protection law, corresponding to the Polish name of environmental impact assessment, initiated the so-called the second generation of legal institutions for environmental protection. The environmental impact assessments focus on the constituent elements of three legal principles of environmental protection: principles of comprehensive nature of protection, principles of prevention and precautionary principle. Environmental impact assessments are relativised to the purpose of the action. They are issued before the action or implementation of the undertaking ex ante, or exceptionally after the operation or after completion of the ex post undertaking. Environmental impact assessments are currently included among the most important institutions of environmental law, based on assumptions resulting from the principles of prevention and foresight. The structure of environmental impact assessments as a legal institution creates eight essential elements: 1) the types of activity requiring an assessment; 2) entities responsible for carrying out the assessment; 3) scope of the assessment; 4)

place of assessment in the decision-making process; 5) securing the correctness of the assessment; 6) guarantees of using the assessment in the decision; 7) the role of the social factor, and 8) the role of environmental protection authorities.

Conducting the assessment of the project's impact on the environment requires the implementation of the following planned projects that may significantly affect the environment: 1) the planned project that may always have a significant impact on the environment; 2) a planned project that could potentially have a significant impact on the environment if the obligation to carry out an environmental impact assessment has been found. As part of the environmental impact assessment of the undertaking, the following are determined, analyzed and assessed: 1) direct and indirect impact of a given project on: a) environment and population, including health and living conditions of people; b) material goods; c) monuments; d) the landscape, including the cultural landscape; (e) the interaction between the elements referred to in point a-ca; f) accessibility to mineral deposits; 2) the risk of major accidents and natural and construction disasters; 3) possibilities and methods of preventing and reducing the negative impact of the undertaking on the environment; 4) required scope of monitoring. As part of the assessment of the project's impact on the Natura 2000 area, the impact of the project on Natura 2000 areas is determined, analyzed and assessed, taking into account also the cumulative impact of the project with other implemented, implemented or planned projects.

Piotr Korzeniowski

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Euroregion - is defined as the area covering the border areas of two or more countries whose communities and local authorities want to cooperate with each other and mutually determine activities in various thematic areas, both econo-

mic and social. It is an institutionalized form of cooperation between border regions, with full respect for the laws in force in the countries participating in the creation of the Euroregion. The Euroregion is a legal entity established that sets a lot of goals and has a wide range of activities. The main objective of the euroregion is to eliminate the difficulties in the various cooperation of local communities resulting from the barrier that is the state border. Most often, cross-border cooperation within the Euroregion concerns such areas as: social issues, culture and education, economic cooperation, business support, development of the labor market, environmental protection, tourism, prevention of natural disasters or spatial planning.

The Euroregion is a special type of region, because in this voluntary spatial structure there are integration processes and the experience gained may contribute to the activation of European integration. In terms of the degree of formalization of cross-border regions in the European Union, working communities (ie loose organizational cross-border structures) and institutional arrangements (ie legal forms or lacking them, with varying degrees of structure integration) can be distinguished. These are often indirect forms leading to the formal establishment of the Euroregion. In the most general terms, the euroregion is a formal structure of cross-border cooperation, gathering representatives of the local and regional level, and in many cases, economic and social organizations, contributing to the rational management of the Euroregion resources, which results in an improvement of the living conditions of the Euroregion community.

Danuta Stawasz

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F

Fiscal policy council - this is a body appointed on the basis of public law, employing non-partisan professionals who receive a mandate to conduct permanent monitoring and / or advisory in the implementation of fiscal policy. Its primary task is to increase the pressure on fiscal discipline, increase the quality of public finance debate and promote transparency and fiscal responsibility. Currently, there is a lack of this type of body in Poland, although some authors attribute the function of the fiscal policy council to specific bodies (units), ie the Supreme Audit Office, the Financial Stability Committee, and the Sejm Analysis Office.

The fiscal policy council is one of the types of independent fiscal institutions. According to the definition used by the European Commission, an independent fiscal institution is a non-party public body, which is not a central bank, government or parliament whose task is to prepare macroeconomic forecasts for the budget, monitor progress in fiscal policy implementation or perform advisory tasks for public authorities. This body is financed from public funds, maintaining independence, especially in relations with the government.

There are at least several ideas for organizing the activities of independent fiscal authorities. The first model of a full functional and organizational separation from state authorities is the most popular and the least debatable, and thus one could say - obvious. However, it is connected with the necessity of organizing the activity of a new organ, usually referred to as a fiscal council or a fiscal political council, and also providing it with adequate organizational and technical facilities. This solution works in many EU countries (eg Bulgaria, Germany, Ireland, Portugal, Romania, Slovakia, Sweden, Hungary). The second pattern is the so-called the parliamentary budget office, which dates back to the genesis of the Congressional Budget Office in the United States (CBO). In this case, the position of an independent fiscal authority is a resultant of the impact (or lack thereof) of political parties, constituting a majority in the parliament and constituting a back-up for the government's activities. The solution is for example in Greece and Italy. The third model is based on the location of the fiscal body in the structure of the supreme audit institutions. This model has become an inspiration for the French legislator. Thus, France has become one of two - apart from Finland - EU countries that have established an independent monitoring body in the organizational structure of the highest audit institutions (state audit institution).

Grzegorz Kuca

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Functions of public administration - the ambiguity of the concept of "function" in Polish and in the legal sciences affects its use in various meanings in relation to public administration, the more that functions evolve and depend on various factors. This in turn results in the lack of one universal typology of public administration functions. The distinction and classification of public administration functions is of an ordering nature, depending on the adopted assumptions and conventions, hence in the literature on the subject there are different concepts of the discussed problem.

Two possible approaches to the characterization of functions performed by the administration were proposed by H. Izdebski and M. Kulesza. Taking as a starting point management science, they distinguished two basic functions: the function of governance and the function of performing tasks of the current administration and an auxiliary function, i.e. the management function of the resources of the administrative organization. Separating the functions at which the administration acts in the interest of the public interest is the second approach of H. Izdebski and M. Kulesza. On the basis of this criterion, they distinguished the ordinal and regulatory (police) function, the function of the administration of the provider (public services), the administration function performing ownership rights (management of public assets) and the function of development management.

T. Kuta proposed a typology of the administration function based on the criterion of modes of operation, each of these functions being performed with the help of specific ways and forms of administration. On this basis, he distinguished the function of regulation and order, the organizing function and the executive function.

In turn, I. Lipowicz presented a typology based on two criteria. Considering the mode of operation, she distinguished the interfering administration, equipped with the attributes of domination and the possibility of coercion. Taking into

account the areas of activity in which the administration implements specific public goals, it has distinguished the administration providing and infrastructure administration.

According to J. Zimmerman, administration functions stem from the basic division of administration into imperious administration and non-government administration. Bearing in mind that this division is not so sharp at the present time, it distinguishes: the order-regulation function, the function of the administration of the provider, the creation function and the owner function.

Therefore, the most frequently indicated functions, regardless of the criteria adopted by individual authors, are:

The ordinal and rationing function - it comes down to the obligation to ensure public order and security, it consists primarily in protecting the security of the state, life and health of people and order in society, eg actions taken by the police, imposing concessions. Performing this function takes place with the use of imperative means and often consists in issuing orders, prohibitions and permits (reglamentation). The imperious action of the administration is one which the individual is obliged to submit to. This function is performed by public administration bodies, organized in services, inspections and guards, with extensive control and supervisory competences, authorized to issue permits, orders and prohibitions, and to impose administrative penalties on entities infringing the law.

Providing function - involves providing socially useful services in the field of, for example, education, health care, culture, collection of garbage and waste, street cleaning, public transport, hospital maintenance. It applies to services that should be available to everyone in the country. Public administration can itself provide these services or use for this purpose services of private entities (eg entrepreneurs who have concluded a contract with the city for collecting municipal waste). In implementing the providing function, public administration most often uses non-overlapping means of influence, such as contracts.

Directing or organizing function - it is about managing entire areas of social, economic or cultural life, most often through planning, financial support of desirable behaviors or stigmatization of undesirable behaviors, eg setting a spatial development plan.

Managing function - consists in maintaining public and economic assets in proper condition as well as in acquiring and selling it, eg obtaining EU funds. Acting as the owner, the administration does not have any additional rights compared to citizens, but it has additional responsibilities, for example related to compliance with public procurement law.

The executive function consists in the implementation of regulations. Authorities and administration institutions must abide by the law, including based on the principle of legalism and the rule of law. Sometimes, administrative authorities can base their decisions on the basis of administrative recognition (discretion).

Paweł Sobczyk

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G

Good governance - also referred to as good administration - is one of three (apart from the approach of traditional and new public management) management concepts in the public sector. By "governance" is meant here the process of making and implementing certain decisions. Good governance means making decisions and actions characterized by involving all stakeholders, the rule of law, responding to social needs, striving for consensus, inclusion of different groups and environments, efficiency and accountability (social responsibility). Many definitions of this concept relate to two dimensions: 1) the functioning of the administration and political authorities (at all levels of power), and 2) inclusion of interest groups and social and non-governmental organizations in the decision--making processes. It is indicated that good governance includes three aspects: 1) the process of choice, monitoring and exchange of governments; 2) administrative capacity to formulate and implement public policies and to provide good quality public services; 3) participation of citizens in the work of administrative institutions that manage social and economic policies.

In defining good governance, three elements are taken into account:

1) Governance efficiency - the ability (potential) of public authorities and administrations (at various levels of governance) for effective, just and economical implementation of public policies (including adjustment of the scale of public intervention to real social needs). In particular, this refers to the provision of basic social services, raising the standard of living of inhabitants and eradicating poverty, ensuring economic development to fight poverty, guaranteeing equal opportunities for all citizens, human resources development in society, ensuring social protection and employment policy, nature protection and sustainable development, etc. An important element of the discussed component is to ensure adequate qualifications of human resources in the public sector, appropriate regulatory competences as well as fair administration and counteracting corruption phenomena.
2) Economic development - the ability to create high-quality economic policies guaranteeing the functioning of the free market, macroeconomic stability, ensuring economic growth, etc. This element includes compliance with and effective enforcement of property rights and contracts concluded, as well as elimination of unnecessary administrative burdens hampering economic development (including regulatory ones), and trade liberalization, open-

ness to foreign investors, privatization of state-owned enterprises, provision of an effective tax system and public debt policy, etc.

3) Democratization - transparency and transparency of the functioning of public authorities and administration, as well as the ability to involve citizens, including social and non-governmental organizations, in the administrative work, on the principles of adequate representativeness and pluralism. The discussed component also includes broadly understood democratization of management, observance of human rights, minority rights, accountability of public authorities and administration, ensuring social consensus and resolving conflicts between conflicting social interests. In addition, it includes decentralization and the introduction of democratic principles at the local level and civilian control over the armed forces (and reducing defense spending). The discussed aspect of good governance is connected with ensuring political stability in the country, including guaranteeing the peace and security of residents.

Six criteria are used today to assess good governance. They are: 1) Voice and accountability - the extent of citizens' participation in the work of government institutions, democratic choice of authorities, freedom of expression and media, freedom of association, etc. 2) Political stability and non-violence - the likelihood of stable government, security of citizens, peace and counteracting terrorist threats. 3) Government effectiveness - the indicator refers to the administrative capacity of governments to effectively implement public policies and services (state capacity). 4) Regulatory quality - concerns the formulation and implementation of regulations, mainly related to the development of private sector in the economy. 5) The rule of law - in a special way, this indicator concerns the conditions of economic activity, in particular respect for property, contract performance, the efficiency of the police system and the judiciary. 6) Corruption control - the indicator mainly concerns the perception of corruption threats. In contrast, the European Commission in the White Book "European Governance" proposed five main criteria for good governance, which are primarily relevant to the functioning of European policies, but also to improve governance in the Member States. These are: 1) Openness - in the sense that administrative institutions should be as transparent as possible to citizens and the public. 2) Participation - as a broad public participation in administrative work, at all levels of public authorities (multilevel-partnership), and at all the main stages of implementation of public policies (ie during programming, implementation and monitoring). The Commission emphasizes the participation of social and non-governmental organizations in the work of administration (the so-called

civic dialogue) and representatives of employers and trade unions (the so-called social dialogue). 3) Accountability - which means a precise definition of the scope of responsibility of individual institutions, and especially ensuring the division of power between the legislative and executive powers. 4) Efficiency - regarding the improvement of the administrative capacity (state capacity) in the scope of effective, efficient (ie without unnecessary delay) implementation of public policy objectives. This criterion of good governance includes two additional principles: first, the principle of proportionality, which assumes that instruments for the delivery of services and public policies will be proportionate to the objectives envisaged, and thus implemented in an optimal and economic manner; secondly, the principle of subsidiarity, according to which the actions of a higher level of administration are only auxiliary to activities carried out at lower management levels, so they do not replace them. 5) Coherence - as an integration of management of various public policies, both European and national, as well as between different levels of public authorities (within a multilevel governance system: multilevel governance). In addition, it concerns the integration of sectoral and territorial policies.

In Poland, attempts have been made to define and clarify the concept of good governance. In Poland, attempts have been made to define and clarify the concept of good governance. In the National Strategic Reference Framework 2007-2013, it was pointed out that good governance means efficient and partner-like exercise of power based on the principles of openness, responsibility, effectiveness and cohesion (see Document prepared by the Ministry of Regional Development, approved by the Council of Ministers on November 29, 2006).

Understanding the term good governance and its elements was presented in the Human Capital Operational Program, where the scope of the concept was determined by the operational nature of the document and the type of support provided under the priority axis Good governance. The document indicates that good governance consists in developing the administrative capacity of public institutions, including increasing the quality of administrative staff, in order to improve the quality of public services and modernize the functioning of administration, and strengthen partnership mechanisms and cooperation with the third sector. Taking into account the above, one can say that good governance is the exercise of public authority within the framework of mutual relations of the government, administration and society, characterized by openness, partnership, accountability, effectiveness, efficiency and cohesion.

Jarosław Szymanek

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Gross budgeting - this is the method of accounting for organizational units of the public finance sector with the state budget or budgets of local government units. The gross budgeting method implements the principle of completeness in a classical approach, according to which the organizational unit of the public finance sector covers its expenses directly from the budget, and any income is transferred entirely directly to the state budget or the budget account of the local government unit.

The gross budgeting method includes budgetary units, which are entities without legal personality. In budgetary units, there is no relationship between the income plan and the expenditure plan. Budgetary units may not earn at all or these incomes may be very low compared to their expenditures.

Benefits of gross budgeting:

- the value of expenses does not depend on the income side; this is important, in particular, in entities that do not have the possibility of generating income;
- easy control and record of the execution of the financial plan of a given unit.

Disadvantages of gross budgeting:

- the unit may not be interested in saving or investing; how much money will get in the next year depends largely on how much money it has spent this year.

Małgorzata Gorzałczyńska-Koczkodaj

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H

Human resources management in public administration - is a subsystem of effective management of public administration, which as an important part of the public sector carries out significant activities for the benefit of the state and society. Without proper employee involvement, it is not possible to implement the mission and objectives of public administration and to provide high-quality public services, which are a determinant of the effectiveness of the organization's management. Historically, the work of public administration was based on a bureaucratic model, aimed at preserving order, with a short-term horizon of action. The traditional Weberian model of administration created officials carrying out orders of superiors, operating on the basis of impersonal rules, located in the hierarchy of officials on the basis of a precise, highly specialized division of tasks and powers. The personal characteristics of the officials were not important, because their authority resulted from the mere fact of holding office. The model of people management corresponding to the Weberian administration is a closed model, also called a career model. Human resource management involves the implementation of a new paradigm in management in public administration - the new public management (New Public Management), which is a model of managerial public management. He emphasizes the introduction of a long-term, strategic perspective in managing employees in public administration. Due to the fact that the managerial model introduces to the public management a different philosophy of operation, characteristic of market organizations, along with it appear also mechanisms and tools used in business organizations. The importance of human resources is growing, which are perceived as assets, determining the long-term success of the organization in the provision of services. Instead of officials, there are employees targeted at meeting the needs and expectations of citizens - clients of the administration, managed by managers who excel in high competences. Advanced evaluation procedures, professional development and competency management become important. The model of managing people corresponding to public management is called an open model, also called a positional model or a position model. The most important differences between the closed model and the open model concern recruitment and selection, employment stability and the method of rewarding employees.

Bogusława Urbaniak

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I

Impartiality - otherwise neutrality, lack of interest, indifference, lack of support and support of anyone or anything, lack of prejudice, but also objectivity, non-alignment, non-interference, passivity, sometimes also reliability, conscientiousness, reliability, fairness, rightness and apoliticality. One of the features (properties) describing the character of the state and its organs and local self-government, especially in the conditions of a democratic state ruled by law. It is considered that the attribute (attribute) of impartiality formulates the justice directive, according to which a given decision should be made on the basis of objective (non-partisan) criteria, not personal beliefs, prejudices, preferences or as a result of other people's influence (political, religious-worldview) or any other). The Constitution of the Republic of Poland of April 2, 1997 forms the principle of impartiality directly towards public authorities (state and local government), which should maintain impartiality in world-outlook, religious and philosophical matters. The principle of impartiality is also one of the principles of public administration, including the corps of civil servants. According to her, a member of the civil service corps should treat all participants of administrative cases equally. Pursuant to the principle of impartiality, a public administration employee should not: 1) allow suspicions that a conflict arises between public and private interests; 2) to undertake work and other activities which interfere with professional duties; 3) undergo any pressure; 4) demonstrate intimacy with people who are publicly known for their political, economic, social or religious activities; 4) promote any interest groups. The principle of impartiality therefore formulates both positive patterns (how to proceed) and negative patterns (how not to proceed).

The principle of impartiality, supplemented by an additional aspect of objectivity, has been expressed, inter alia, in the European Code of Good Administrative Behavior. Under the provisions of the EKDA, an official should act impartially and independently. They should refrain from any arbitrary actions that may have an adverse effect on the situation of individuals and on any form of favoritism, regardless of the motives for doing so. The official's conduct will not be affected by personal, family or national interest at any time, nor will political pressure be affected. The official is not involved in making decisions in which he or a close member of his family would have a legal interest. The principle of objectivity means that in the course of making decisions, the official will take into account all relevant factors and assign independent importance to each of them: no cir-

cumstances that do not belong to the case are taken into account. The concept of objectivity in the above sense completes the concept of impartiality. The point is not to suggest in the proceedings circumstances unrelated to the case (eg when issuing decisions regarding family benefits, it is not important whether the resident performs tax obligations or not).

The principle of impartiality is also an important element of ethics in public administration, understood as the confession and observance by a group of public officials of common values and behavioral patterns. Among these values, it is indicated in the first place that an official should be impartial when performing his tasks and duties, and also that he must be a professional in both substantive and moral matters. This principle was expressed directly in the ordinance No. 70 of the Prime Minister, on guidelines for compliance with the civil service rules together with their detailed characteristics.

Jarosław Szymanek

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Inactivity of a public administration body - failure by a public administration body to act in a situation where it was legally obliged to perform it (not handling the case on time). In accordance with the general principles of administrative proceedings, public administration bodies are obliged to act quickly, using the simplest means possible to settle the matter. They are obliged to settle the matter on a legally determined date, without unnecessary delay. If they do not do it, it goes idle. The inactivity takes place after the statutory deadline for settling the matter, regardless of the reasons for it and to what extent the authority was active during the proceedings which it did not end. Inactivity occurs not only when the administrative authority did not take any action in the matter within a legally established period, but also when it took it, but despite the statutory duty, it did not end it with the issuance of a decision or another administrative act or did not take appropriate action. The inactivity of the body also applies when the autho-

rity refuses to issue an act or act, despite the existence of a statutory obligation in this regard, because such a state results in failure to recognize the case on time.

The law sets the deadlines for settling an administrative matter. Matters are to be settled without unnecessary delay as a rule, no later than within a month, and matters particularly complicated - no later than within two months of the initiation of proceedings.

The public administration body is obliged to notify the parties of any cases of non-resolution of the matter, stating the reasons for the delay, indicating a new deadline for solving the case and instructing about the right to request a reminder. The same obligation is imposed on the authority of public administration also in the event of delay in settling the matter, for reasons beyond the body's control.

For the party to the administrative procedure, inaction is similarly unfavorable as obtaining a negative decision. It prevents the use of its rights. For this reason, in Polish law, after exhausting administrative remedies, a complaint is submitted to the court for inaction of a public authority. The court, taking into account complaints about inactivity of the proceedings, obliges the authority to issue, within a specified time, a decision, declaration or recognition of the right to perform acts or to perform a different obligation under the law by the administrative body.

If, due to inactivity of a public authority, a party to the proceedings has suffered damage, it has the right to pursue civil law claims.

Inaction is distinguished by the silent handling of a case by a public administration body. Silent termination of the proceedings is a measure counteracting the inactivity of the body and the negative consequences for the parties of the proceedings. As a rule, after the deadline for settling an administrative matter, if the body did not settle it, then the individual case is tacitly settled in a way that fully respects the party's request.

Jacek Zaleśny

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Income of local government units - the right of local government units to collect assets is closely correlated with the principle of decentralization of power, the result of which is their competence to carry out tasks reserved for the government administration so far. Empowerment in this area required the creation of legal mechanisms, enabling the acquisition of sources of financing for the implementation of individual tasks (own, commissioned). The binding Constitution of April 2, 1997, equipping it with legal personality, granted them simultaneously ownership and other property rights. In addition, a share in public revenues is ensured in accordance with the tasks assigned to them. The general distribution of income established by the Constitution and the Act of 13 November 2013 on the income of local government units consists of the separation of own revenues, general subsidies and targeted subsidies from the state budget. The Act includes this income as obligatory income, which cannot be deprived of it. In addition, optional income is allocated, granted depending on the needs and the involvement of the self-employed. These include funds from foreign sources, non-recoverable, from the European Union budget, and specified in separate regulations. There is a contradiction in the Act on income jst as to qualifying subsidies from the state budget. The wording of art. 3 suggests that these are obligatory sources of income, and art. 8 uses the terms "may be" income as a subsidy. In doctrine, therefore, there is a right postulate that the legislator should precisely indicate which earmarked subsidies are obligatory and which are optional sources of income. In addition to earmarked subsidies there may also be earmarked funds, obtained under separate regulations and subsidies granted by the National Fund for Environmental Protection and Water Management, as well as voivodship funds for environmental protection and water management. In addition, there is a possibility of obtaining additional income by gmina self-governments thanks to self-taxing residents. For this purpose, a referendum is necessary. Own income of local government units depends on the type of unit and the nature of the tasks performed. The Constitution recognizes, irrespective of their type, the right to determine the amount of local taxes and fees. Despite the existence of such a regulation, the income law does not only grant this right to the municipality.

All local authorities have the right to participate in the income of personal income tax (PIT) and income tax from legal persons (CIT), which are included in own revenues. According to the Act, the share of individual items in the PIT is: gminas - 39.34%, this rate is reduced by the ratio specified in the Act (for

2018 - 37.98%), poviats - 10.25%, voivodships - 1.6%. Correspondingly, the share in CIT is equal to: the commune - 6.71%, the poviat - 1.4% and the voivodships - 14.75%. The JST Income Act provides that in addition, the source of the commune's own revenue is: tax revenue (on real estate, agricultural, forestry, transport, tax card, inheritance and donations, civil law transactions), revenue from fees (stamp duty, market fees, local, spa, from having dogs, advertising, exploitation, other income of the commune); income obtained by communal budget units and payments from communal budgetary establishments; income from the commune's estate; inheritance, subscriptions and donations to the commune; income from fines and fines set out in separate regulations; 5.0% of revenues received for the benefit of the state budget in connection with the implementation of tasks in the field of government administration and other tasks ordered by laws, unless separate provisions provide otherwise; interest on loans granted by the commune, unless separate regulations provide otherwise; interest on late payments of receivables, constituting the income of the commune; interest on funds accumulated on commune bank accounts, unless separate regulations provide otherwise; subsidies from the budgets of other local government units; other income due to the municipality on the basis of separate regulations. Sources of own revenue of the poviat are almost identical except for the lack of possibility to collect taxes. Certain differences also arise in the matter of charging fees, which are regulated by separate regulations, for example: a communication fee - the Act of 20 June 1997. Traffic Law. In turn, the voivodship, in addition to taxes, is also unable to collect fees, and the remaining sources of income correspond to the income of the commune. Own incomes also include general subventions, transferred from the state budget. According to the income law, the general subsidy for communes, poviats and voivodships consists of equalizing and balancing parts (in the case of voivodships - regional) and education. Funds transferred in the form of subsidies do not have a strictly defined purpose, therefore local authorities have the freedom to spend funds, and their allocation is decided by the body constituting a local government unit.

The JST income law provides that targeted subsidies are to be earmarked for: government administration tasks and other tasks mandated by laws; tasks implemented by local government units under agreements concluded with government administration bodies; removing direct threats to public safety and order, the effects of floods and landslides and the effects of other natural disasters; financing or co-financing own tasks; implementation of tasks resulting from international

agreements. As the name suggests, the essence of targeted subsidies is their strict connection with the implementation of specific tasks of the commune, poviat or self-government voivodship.

Marek Bielecki

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Ustawa z 13 listopada 2013 r. o dochodach jednostek samorządu terytorialnego (Dz.U. 2003 nr 203 poz. 1966).

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Innovation - a feature attributed to both people and their works. Innovation is associated with novelty and originality. Innovation is the result of innovation. Innovation is the commercial or industrial application of something new: a product, a process, a production method; new market or sources of supply; a new form of doing business. We divide innovations into several categories. Among them, it is particularly worth emphasizing the fact that innovations do not have to be limited only to technological solutions. They can also relate to streamlining processes, new organizational structures, as well as marketing methods. Innovation also includes business models, or methods of satisfying customers' needs with the use of profitable service systems. Among the various definitions of innovations, it is worth quoting the following: "Innovation is about extracting economic value from new activities" (Innovation Vital Signs Project 2007; "Innovation refers to a wide range of activities aimed at improving efficiency in companies, including the implementation of new or significantly improved products, services , the processes of distribution, production, marketing and organization "(European Commission 2004) Social innovation is particularly important from the point of view of social economy management. Social innovation occurs when new social norms or behavioral mechanisms merge in the form of new models of behavior

and organization of people in social groups, in order to improve the quality of life of people and human communities, social innovations usually involve improving health, safety, resource management, employment, fighting poverty or social exclusion. It follows that innovation processes rely more on the combination of existing knowledge and, to a lesser extent, the creation of completely new knowledge. Until recently, a distinction was made between technological and organizational innovation. Currently, this distinction is leaving (OECD - EUROSTAT, 2000). Changes and innovations in management, especially in human resources management, are a factor preceding technological changes. In social innovations the act of inventing the idea (invention) is less important, and the greater phase of dissemination of knowledge and implementation. Social innovations must have their "apostles." The Young Foundation claims that the success of social innovations lies in the existence of "bees", or small dynamic organizations that will transfer ("pollinate") an idea from the creator to large organizations, usually governmental ones. Local governments have funds for the implementation of statutory objectives, but often suffer from a lack of ideas. Most social innovations are the result of cooperation between these "bees" and bureaucratic "trees (including local governments). The main drivers of changes in social innovations are non-governmental organizations. In contrast to enterprises that create "private goods", non-governmental organizations create "public goods", which means in practice that their "users" do not pay for the use of social innovations. According to NESTA, an innovation in the public sector costs an average of 900,000 in the United Kingdom. pounds (about PLN 5 million) and need about 24 months for its implementation. Innovations developed at the national level take into account a certain averaged state of reality for a given country, which often makes them poorly accepted at the local level.

Jan Fazlagić

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Institution of the budget economy - is a unit of the public finance sector, created for the implementation of public tasks, which carries out its tasks for a fee, and covers the costs of its operations and liabilities from the revenues obtained. Institutions of the budget economy were established in order to implement government tasks, not broadly understood public tasks.

Only ministers, Chief of the Chancellery of the Prime Minister and bodies or managers of units for whom the Minister of Finance is obliged to include income and expenditure for the following year in the draft budget act (eg the Chancellery of the Sejm, the Chancellery of the Senate, the Chancellery of the President of the Republic of Poland) have the right to create institutions of the budgetary economy. , TK, NIK, Supreme Court, Supreme Administrative Court along with provincial administrative courts, National Council of the Judiciary, Ombudsman, Ombudsman for Children, National Labor Inspectorate).

The institution of the budgetary economy operates on the basis of the statute, conferred upon it by the body performing the functions of the founding body. The internal organization of institutions of the budget economy is defined in the organizational regulations, given by its director. The institution of the budget economy has legal personality, which it obtains at the moment of entry into the National Court Register.

The financial management of the institution is based on the financial plan, including:

- revenues from operations;
- subsidies from the state budget;
- a list of costs related to the functioning of the agency and the implementation of statutory tasks by them;
- financial result;
- funds for property expenses;
- balance of receivables and liabilities at the beginning and end of the year;
- cash balance at the beginning and end of the year.

The costs of institutions of the budgetary economy may be incurred only as part of the financial resources held, including the revenues obtained and funds from the previous period.

Małgorzata Gorzałczyńska-Koczkodaj

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J

Joint Government and Territorial Self-Government Committee (KWRiST) - is a forum for working out a common position of the government and local self--government. The task of the Joint Commission is to consider problems related to the functioning of territorial self-government and the state's policy towards the local government, as well as matters related to territorial self-government, which are within the scope of action of the European Union and international organizations to which the Republic of Poland belongs. The rules for the functioning of KWRiST are governed by the provisions of the Act of 6 May 2005 on the Joint Commission of the Government and Local Self-government and representatives of the Republic of Poland in the Committee of the Regions of the European Union (Journal of Laws No. 90, item 759).

The Joint Commission consists of 12 representatives of the government and 12 local governments. The governmental side of the Joint Commission consists of the minister competent for public administration and 11 representatives appointed and dismissed by the Prime Minister, at the request of the minister competent for public administration. The local government side consists of designated representatives of national organizations of local government units (Union of Polish Voivodships, Association of Polish Poviats, Association of Polish Cities, Union of Rural Communes of the Republic of Poland, Union of Polish Towns and Union of Polish Metropolises). The Commission works in 12 problem teams (International Affairs, Public Finance System, Education, Culture and Sport, Health Care and Social Policy, Infrastructure, Local Development, Regional Policy and the Environment, Public Administration and Citizens' Security; Rural Areas, Rural and Agricultural; Information System, Government Affairs, Public Statistics, Functional Metropolitan and Urban Areas, and the Working Team on Strategic Solutions for Local Government Revenue) and in 3 working groups, and is supported by experts.

The main task of the Joint Commission is to develop a common position of the Government and local self-government in the scope of determining economic and social priorities, in matters concerning: gmina and poviat self-government and regional development and the functioning of the voivodship self-government, as well as reviewing and assessing the legal and financial conditions of territorial self-government functioning giving opinions on draft normative acts, programs and other government documents regarding the issues of local government, including the relations between territorial self-government and other

public administration bodies. Meetings of the Joint Commission are held depending on the needs, but at least once every two months.

Iwona Wieczorek

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L

Legal forms of public administration activities - these are the types of activities performed by public administration bodies specified by law. The basic legal forms of public administration activities are: normative acts, administrative acts, settlements, administrative agreements and other types of activities (civil law, factual).

A normative act is a document issued by an authorized body of public authority, containing legal provisions constituting the basis for the construction of legal norms regulating a specific sphere of social relations. Types of normative acts that constitute a universally binding law, that is regulating the legal position of legal entities, are defined in the provisions of the Constitution of the Republic of Poland. These include: the Constitution, laws, ratified international agreements, regulations and acts of local law. Public administration bodies are authorized to make sub-statutory acts. The ordinances are issued by entities authorized by the Constitution (the President, the Council of Ministers, the Prime Minister, ministers in charge of government administration departments and the National Broadcasting Council). Local self-government bodies and local government administration bodies are acts of local law (resolutions, ordinance ordinances and ordinal orders).

The basic form of operation of public administration is an administrative act. It is a masterful and one-sided declaration of the will of a public administration body whose implementation is supported by state coercion. The administrative act is a form of applying the law and defines the position of the legal entity being its addressee in a given situation. Administrative decisions are of key importance among many types of administrative acts.

An administrative settlement is an institution occurring in administrative proceedings. The settlement may be concluded before the authority before which the proceedings at first instance or appeals proceedings are pending, until the authority issues the decision in the case. In such a situation, the authority is obliged to postpone the decision and set the date for the settlement by the parties. If even one of the parties withdraws from the intention to reach a settlement or fails to meet the deadline for its conclusion, the body will decide the matter in the form of an administrative decision. The settlement shall be made in writing.

Non-overlapping forms of public administration activity are first and foremost an administrative agreement. The subject matter of the agreement is the implementation of public tasks, which is why at least one of the parties must be an entity having appropriate authorization in this respect. The parties to the

agreement are usually local self-government units and government administration bodies. By agreement, they specify the manner of performing the task that the legislator obliged one of the parties to implement. An example of an administrative agreement is an inter-municipal agreement or agreement on the performance of tasks in the field of government administration.

Krzysztof Prokop

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Local government - means, in accordance with art. 3 par. 1 of the European Charter of Local Self-government, the right and ability of local communities, within the limits set by law, to manage and manage the essential part of public affairs under their own responsibility and in the interests of their residents. " The indicated right is implemented by councils or assemblies, which include members elected in free, secret, equal, direct and universal elections, and who may have executive bodies subject to them. This guarantee does not exclude the possibility of appealing to citizens' assemblies, referendums or any other form of direct citizen participation, if the Act allows such a solution (Article 3 (2) of the Charter).

The basis for the operation of territorial self-government is determined by the constitution and laws, with local communities having full freedom of action in any matter that is not excluded from their competences or does not fall within the competence of other authorities, to the extent specified by law (Article 4 paragraph 1 and 2 Cards).

The special legal status of local self-government confirms in the first place the guarantee that any change of the local community borders requires prior consul-

tation with the interested community, possibly through a referendum, if the law allows it (Article 5 of the Charter).

According to art. 6 par. 1 Cards, local communities should be able to independently establish their internal administrative structure, creating units adapted to specific needs and enabling effective management. The implementation of this provision is used, among others the special status of representatives elected to local authorities, who should ensure their free exercise of their mandate (Article 7 of the Charter).

The activity of the local government is subject to control, in accordance with the principles set out in art. 8 Cards. First of all, it results from the fact that administrative control of local communities can be carried out only in the manner and in the cases provided for in the Constitution or in the Act. The purpose of this type of control should only be to ensure compliance with laws and constitutional principles.

Territorial self-government has the right to have its own sufficient financial resources, which it can freely dispose of in the exercise of its powers. The basic principles of financing local government include adjusting the amount of financial resources of local communities to the scope of rights granted by the Constitution and laws. Part of the financial resources of local communities should come from local fees and taxes, the amount of which these communities have the right to determine, to the extent specified by the Act. Detailed rules regarding the financing of local government are set out in art. 9 Cards.

As it results from the provisions of art. 10 Cards, local communities (local government) have the right to join in the implementation of tasks that are the subject of their mutual interest. This right applies to association at both national and international level.

One of the most important guarantees concerning local self-government is its legal protection. Local communities have the right to appeal in court, in order to ensure the free exercise of rights and respect for the principles of territorial self-government, provided for in the Constitution or in internal law, which is confirmed in art. 11 Cards.

Paweł Sobczyk

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Local government administration - operates on the basis of "applying the principle of decentralization of public authority, by transferring power to entities separate from the state as legal entities of public law - municipalities, poviats, voivodships and equipping these entities with competences and financial and material resources. Territorial self-government therefore participates in the exercise of public authority on the basis of a constitutional norm, that is, the will of the legislative body of the state, and therefore the will of the state itself ".

Territorial self-government "is one of the basic systemic-legal institutions of the modern state. In the subject literature, the subject and the object of self-government are distinguished. The territorial self-government entity is a community inhabited in a specific area, organized into a territorial self-government association. This relationship is a creation cited by the state in order to carry out its tasks. The subject of the local government is public administration. The state imposes an obligation on the local government to perform this administration. Local government administration (territorial self-government) can be understood as a separate in the structure of the state, a local society established by virtue of law, appointed to independently perform public administration, equipped with material means of implementation of the tasks imposed. The fact of distinguishing territorial self-government associations results from their relative independence from other parts of the state apparatus, and consequently the possibility of shaping their own internal organization, the selection of representative bodies and the power to legislate local. The fact that the administration of the state is carried out implies the possibility of using administrative authority and reporting to state supervision. „

Marcin Szewczak

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Local government auxiliary units - the existence of self-government auxiliary units is correlated with the auxiliary division of the state, which, being a derivative of the territorial division, should be included in its units. As the name suggests, the auxiliary division plays a subordinate role to the organs functioning as part of the basic division. On the basis of applicable laws, the legislator provided for the possibility of creating auxiliary units only by municipalities, taking into account, however, the situation of cities with poviat rights. According to the wording of the Poviat Self-Government Act, a city with poviat rights is a commune that performs the tasks of a poviat. Therefore, constitutional issues of such cities are specified in the act on local government, and their auxiliary units are the units to which the provisions refer to auxiliary units created by municipalities. Currently, two models of creating auxiliary units can be distinguished: optional - provided for by the act on communal self-government and obligatory - which is regulated by the Act of 15 March 2002 on the system of the capital city of Warsaw. The Local Government Act grants the municipality the possibility of creating auxiliary units. An auxiliary unit may also be a city located in the commune. There is no obligation to carry out an auxiliary division throughout the entire commune. It is the council of the commune, whose exclusive competence is their appointment, decides which area of the commune will be covered by the subdivision. This is done in the form of a separate statute, after consultation with residents or on their initiative. Lack of consultation results in the invalidity of the resolution. However, as the Supreme Administrative Court ruled in the judgment of September 1, 2010 (II OSK 1310/10), the obligatory nature of consultations boils down to the organization and scope of the auxiliary unit operation. The statute may also provide for the establishment of a lower-level unit within an auxiliary unit. The Local Government Act specifies what in particular should specify the statute of an auxiliary unit. This should include, in particular: name and area, rules and mode of election of bodies, organization and tasks of bodies, scope of tasks transferred to the unit by the municipality and the manner of their implementation, scope and form of control and supervision of commune bodies over the activities of bodies of the auxiliary unit. The said control should be carried out as part of the activities of the Audit Committee. In turn, supervision can be exercised both by the commune council, which may issue supervisory acts in the form of resolutions, as well as by the commune head, eg in the form of ordinances. The detailed scope of competence in the scope of control and supervision should be specified

in the statute. It is worth noting that the Polish legislator distinguishes two types of auxiliary units. The first of them are named units, i.e .: solectwa, districts, housing estates. As for the second type, the word "other" is used without assigning a specific name to them. As is pointed out in case law and in the literature of the subject, there is quite a lot of freedom in assigning names to individuals, such as: community or hamlet

Certain bodies function as part of named entities. In a village council, a village assembly is the legislative body, and the village administrator is the executive. In addition, the activity of the village administrator is supported by the village council. Both the village leader and members of the council are elected in a secret ballot, directly from among an unlimited number of candidates, by permanent residents of the village council entitled to vote. In addition, the village administrator benefits from legal protection for public officials. At the level of the housing estate and the district there are only collegial bodies, among which the council is the resolution body and the executive board is the executive body. In the case of an estate, its statute may specify that the legislative body may be a general meeting of the estate, which has appropriate competence to elect the board. The protection provided for public officers is used by the chairman of the board. Under the Act on the Political System of the Capital City of Warsaw, there is an obligation in Warsaw to establish districts as auxiliary units. This is done by way of a resolution of the City of Warsaw council, after consultations with residents or on their initiative. The governing body of the district is its council, and the executive board. Apart from the statute, the activity of districts is governed by other resolutions of the council of the capital city of Warsaw. Under their district, communal and poviat tasks and competences, tasks commissioned to the municipality in the field of government administration and tasks carried out on the basis of agreements concluded between territorial self-government units may be delegated. The following conditions should be taken into account in the creation of new districts, i.e. the settlement and spatial arrangement, social, economic and cultural ties and the ability to perform public tasks. Within the existing subdivision division, auxiliary units may be combined, divided and abolished. In the case of Warsaw, the legislator explicitly provides for such a possibility. On the other hand, pursuant to the Act on municipal self-government, this entitlement arises from the general competence of the commune council. .

Marek Bielecki

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Local government finances – i.e. finances of communes, poviats and voivodships are an integral part of public finances and are associated with the organization and structure of the territorial division of the state, with the principles of division of public tasks between individual levels of government and public administration, support for local and regional development and scope decentralization of public finances.

In terms of the subject, local government finances are commune finance, poviat finances, voivodship finances. In terms of the subject, local government finances are understood as the processes of collecting and distributing public funds, they are an integral part of local government financial management.

The aim of local government finances is to provide financial resources in such a size that it will be sufficient to meet the growing demand for public and social services provided by the local government sector.

Local government finances include phenomena and processes related to the accumulation of public funds and their distribution by bodies of local government units and organizational units subordinate to these bodies, in particular:

- collection and collection of income;
- spending public funds;
- deficit financing;
- incurring liabilities involving public funds;
- management of public funds;
- management of local government debt.

Małgorzata Gorzałczyńska-Koczkodaj

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Local government units – it is a form of organization of a self-government community, created by all inhabitants. Local government units are a form of organization of public administration at the local and regional level.

From art. 15 para. 2 of the Constitution of the Republic of Poland shows that the act defines the basic territorial division of the state and provides the local self-government units with the ability to perform public tasks. However, in the next provision (Article 16 paragraph 1), the legislator decided that "The general population of the units of the basic territorial division is, by virtue of law, a self-governing community". On the other hand, in the seventh chapter of the Constitution entitled "Territorial self-government", the legislator decided, among others, that the commune is the basic unit of local self-government, other entities define the act, the commune performs all tasks not reserved for other local government units (Article 164 of the Constitution - in this provision the principle of local government levels has been expressed). In addition, pursuant to art. 165 of the Constitution, local self-government units have legal personality, they have property and other property rights, and their independence is subject to legal protection.

As Piotr Lisowski remarks, "a territorial self-government unit is an entity constructed on a personal (inhabitants) and objective (relevant territory) basis, functioning in conditions of increased independence (both in administration and organizing itself for administration), protected by the court.

The bodies of territorial self-government units are: in the commune, the commune council, which has competences constituting and controlling, and, depending on the size of the commune, mayor, mayor or president of the city, exercising executive power. The poviat authorities and poviat management with the staroste as the chairman are the poviat authorities. The authorities of the voivodship are the sejmik and the board, chaired by the marshal of the province.

On January 1, 1999, the three-tier territorial division of the state was introduced. The units of this division are gminas, poviats and voivodships.

Municipality - in accordance with art. 164 of the Constitution of the Republic of Poland - is the basic unit of local self-government, performing all tasks of local

self-government not reserved for other local government units, what the doctrine describes as the presumption of competence. The commune within the meaning of the Act of 8 June 1990 on municipal self-government is a self-governing community and the relevant territory (Article 1 (2)). Inhabitants of the commune create a self-governing community by virtue of law. This community is of compulsory nature, which means that the commune cannot make self-dissolution on the basis of its act. The commune performs public tasks on its own behalf and on its own responsibility, and has legal personality. The independence of the commune is subject to judicial protection. Creation, merger, abolition of communes, determination of their borders and names as well as seats of authorities takes place by ordinance of the Council of Ministers, after consultations with residents.

A poviat is a local self-government community and the relevant territory. As it follows from art. 1 point 1 of the Act of 5 June 1998 on poviat self-government, the inhabitants of the poviat create, by virtue of local law, a local government community. The legislator did not finally determine the model of territorial division of the country, indicating only in art. 164 par. 2 of the Constitution, that "Other units of regional or local self-government shall be specified by statute". Therefore, the basic characteristics of the poviat as a territorial self-government unit can be found in art. 2 u.s.p. First of all, the poviat performs public tasks specified by statutes on its own behalf and on its own responsibility, the poviat has legal personality, the poviat's independence is subject to judicial protection, and the poviat's system is its statute. " Powiat as a local government unit - like the commune - has the right to property and other property rights. Poviats, which include territories adjacent to each other, with the exception of communes with the status of a city, are created by the Council of Ministers by way of regulation. Similarly to links, divides and abolishes poviats and sets their boundaries, as well as establishes and changes the names of poviats and the seat of their authorities (Article 3 of the US).

The voivodship is a regional self-government community and the relevant territory. The voivodship is the largest unit of the basic territorial division of the country, of which the constitution-maker in art. 164 par. 2 of the Constitution ("Other local government units ..."). This regional self-government community - as it results from art. 1 of the Act of 5 June 1998 on voivodship self-government - by virtue of law, residents of the voivodship. The tasks of the voivodship self--government include the performance of voivodship public tasks, not reserved by statutes for government administration bodies, while the voivodship self-government bodies operate on the basis and within the limits set by the Act (Article

2). As it follows from art. 4 par. 1 u.a., the scope of activity of the voivodship self-government does not violate the independence of the poviat and the commune, while the voivodship self-government bodies do not constitute supervisory or control bodies for the poviat and commune and are not higher-level authorities in administrative proceedings. This provision confirms that the voivodship as a territorial self-government unit is not superior to the commune and poviat or competitive. Based on Article. 6 u.s.w. voivodship self-government: performs public tasks specified by statutes on its own behalf and on its own responsibility, has provincial property and conducts its own financial management on the basis of the budget. The voivodship - similarly to other local government units - has legal personality. The independence of the province is subject to judicial protection.

Paweł Sobczyk

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Local law - it regulates legal relations on a part of the territory of the state in a universally binding way. It serves to match the applicable law to local needs and possibilities. It is incorporated into the territorial organization of the state, in Polish conditions into a division into communes, poviats and voivodships. They are valid in their frames. It may also apply to parts of the territorial unit of the division of the state (eg a local spatial development plan applies to part of the territory of the commune), as well as to break the boundaries of the territorial division of the state (eg legal acts of communal agreements, municipal associations or non-joint government administration bodies).

Due to the fact that Poland is a unitary state, local law is created on the basis and within the limits of the authorizations contained in the Act, and as such is

to be compliant with statutes. Sharing the legislative function of the parliament with the field organs cannot threaten the uniformity of the legal system in Poland. Supervision over the local law of local self-government (in terms of their compliance with laws only) is carried out by: the Prime Minister, voivodes, and in the area of financial matters - also regional accounting chambers. On the other hand, the competent local ministers exercise supervision over the local law of the local government administration. Local law, created by local government administration bodies, must comply not only with laws and regulations, but also government policy, and must not violate the principles of reliability and economy. At the same time, however, that the government authorities unlawfully interfere in local government law, its acts and acts of supervision over the law-making activity of local government units and municipal associations are subject to judicial control exercised by administrative courts.

Jacek Zaleśny

Literature:

D. Dąbek, *Prawo miejscowe*, Warszawa 2015.

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Local law acts - normative acts, within the framework of the constitutional division of the sources of law (into the sources of law of universal validity and sources of law with internal force) are included in the sources of law of general binding force. They apply in the area of operation of the bodies that set them up. As normative acts of general binding force, they may regulate the behavior of any entity that meets the features specified in the act.

In the Constitution of the Republic of Poland, neither forms (types) of acts of local law nor the competent authorities of public authorities have been listed competent. The legislator only determined that acts of local law are issued by local self-government bodies and local government administration bodies. The names of acts of local law and bodies competent to issue them are determined by law or customary. Most often acts of local government law are adopted in the form of resolutions by commune councils, poviat councils and regional sejmiki, and local government administration bodies (eg voivods, poviat veterinary surgeons, directors of maritime offices) - in the form of orders and ordinances.

The territorial scope of the validity of local law acts is limited to the area of the level and type of bodies, ie local self-government bodies and local government administration bodies. According to the units of the main territorial division of the state, acts of local law are in force in the commune, poviat and voivodship. The bodies that constitute them are local self-government bodies. Acts of local law are also provided by local government administration bodies, ie voivods and non-paired administration bodies. While the area of validity of local law acts issued by the voivode is designated by the territory of the voivodship, the area of activity of the non-paired administration authorities does not necessarily coincide with the territorial division of the state. For reasons of teleology, local law acts may apply to part of the area of activity of the body that issued them. The scope of the local law act is governed by the need for regulation, not formal and legal considerations.

Local law acts are not autonomous in relation to statutes. According to art. 94 of the Constitution of the Republic of Poland are issued on the basis and within the limits of the authorizations included in the Act. If expressis verbis is not expressing the consent of the legislator, it is not possible to create or abolish or limit or extend orders, bans or statutory obligations in local regulations. Acts of local law must comply with statutes. In this circumstance, acts of local self-government law are subject to supervision by voivods and regional chambers of accounts, and acts of the local government administration bodies - supervision of government administration bodies. However, all acts of local law, regardless of who established them, are subject to control exercised by administrative courts.

Jacek Zaleśny

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Long-term financial forecast - is an instrument of long-term financial planning in local government units (local government units).

Pursuant to the provisions of the Public Finance Act, the long-term financial forecast should be realistic and specify for each year covered by the forecast at least:

- current income and current expenditure of the budget, including debt service, guarantees and sureties;
- property income, including income from the sale of property and property expenses;
- budget result;
- allocating the surplus or financing the deficit;
- revenues and expenses of the budget, including debt incurred and planned to be incurred.

An obligatory element of a long-term financial forecast is also the amount of debt of a local government unit, along with an indication of the method of financing its repayment, and optional authorization for the executive body to incur liabilities. The legislator also orders that the component of the long-term financial forecast should be the explanation of the adopted values.

The long-term financial forecast covers the period of the budget year and at least three consecutive years, while the forecast of the debt amount is prepared for the period for which they were contracted and planned to incur liabilities. This means that practically all local government units prepare their forecasts for a longer period than four mandatory years.

The draft resolution on the multi-annual financial forecast or its amendment the executive body JST presents with the draft budgetary resolution:

- regional accounting chamber - for the purpose of giving opinion,
- to the constituting body

Małgorzata Gorzałczyńska-Koczkodaj

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M

Material and technical activity - one of the legal forms of the administration's operation, with the help of public administration bodies performing their tasks. It distinguishes it among other forms that it is not aimed at creating, changing or terminating a legal relationship (rights or obligation). The immediate purpose of material and technical activities by the public administration body is to trigger changes in the actual situation (in the realm of facts), which may subsequently result in the creation of a specific legal effect. In other words, in the case of this type of activity, the legal effect is the result ("reflection") of real effect that occurred in the sphere of certain facts (for example, the recipient was served an administrative decision - "physically" received a letter containing it, which results in the creation of a right or obligation arising from this decision, the policeman made a move with his hand, and as a consequence the driver of the vehicle is obliged to stop it). Among the material and technical activities, one can mention in particular: a certificate within the meaning of the Act of 14 June 1960 - Code of Administrative Procedure (Journal of Laws of 2017, item 1257, as amended); calculation of the fee for using the license to sell alcoholic beverages; the act of making available or refusing to provide medical records to a patient in a healthcare facility; edition of the construction log; entries in registers (records), unless an administrative decision is provided for in this respect; delivery of a letter within the meaning of the Code of Administrative Procedure; refunding the surplus in value added tax; providing public information on request; leaving the application for initiating administrative proceedings without consideration; making the site available for inspection of the administrative file.

Bartosz Majchrzak

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Mediation in public administration - mediation is a process aimed at achieving an agreement between participants in the dispute. It is also undertaken to overcome the deadlock in negotiations or to develop a common position of the parties to the conflict. An important role in the mediation is played by the mediator - a third party, independent of the parties to the conflict, undertaking actions leading to an amicable settlement. Mediation is a consensual form of termination of proceedings before a common court or public administration authorities.

The Committee of Ministers of the Council of Europe, in its recommendation of 2001, pointed out for mediation, as a form of an alternative way of settling disputes between public administration bodies and private entities, before courts, both general and administrative.

Mediation, as a legal institution, for the general administrative procedure was introduced by the Act of 7 April 2017 in Chapter 5 and II of the k.p.a. bearing the title "Mediation", containing the main normative content of this procedural institution. It is the instantiation of the modified general principle of amicable settlement of contentious issues pending before public administration bodies, and expressed in art. 13 § 1 and 2. k.p.a.

Mediation can be conducted in the light of art. 96 a k.p.a., if the nature of the case allows it, and the parties to the proceedings or the authority conducting the proceedings and the party to the proceedings will agree to it. In the course of mediation, actions are taken to clarify and consider the factual and legal circumstances and to determine how to settle the matter within the limits of the law. Referral of the case to mediation results in postponement of the consideration of the case for a period of two months. At the unanimous request of mediation participants or for other important reasons, the authority conducting the proceedings may extend the mediation time, but not more than one month. If the aim of mediation is not achieved, a procedure is taken which ends with appropriate adjudication by the public administration body.

Mediation is based on the principles of impartiality, confidentiality, flexibility, speed and protocol.

A mediator may only be a natural person who has full legal capacity and fully enjoys public rights. In addition, the mediator must have appropriate knowledge and skills to conduct a given type of mediation. A formal condition for conducting mediation is to indicate the mediator in the decision on referring the matter to mediation. The staff of the body conducting the case cannot act as a mediator.

The remuneration of the mediator is covered by the public administration body, and in cases where settlement is possible - parties in equal parts, unless they agreed otherwise.

Paweł Sobczyk
Mateusz Pszczyński

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Metropolis - the main city of the country or region. It is defined in a contractual way. In colonial times, the metropolis was also called the country from which colonization took place, for example, until the independence war was won for the colonies in North America, Britain was the metropolis. Similarly, in the times of the great Central European empires, the metropolis of the Habsburg Empire was Vienna. Therefore, the former inhabitants of Lviv or Krakow, going to Vienna, said they were going to the "city". Currently, metropolises are called cities, which are characterized by above-average, distinctive economic, cultural and social strength. The capital of a given country is not always a metropolis. In Australia, for example, the characteristics of the metropolis can be attributed to Sydney, but not necessarily metropolitan could be the capital of Canberra.

The first cities in human civilization appeared relatively recently. Ur is considered to be the first city in history, which was founded in the Kingdom of Sumer and developed in the XXI-XX centuries BC. In the past, cities were places of conflict that stimulated the emergence of innovation. American metropolises are a grateful object of research on economic development, which was not disturbed, as in Europe by wars, border changes, increases and falls of local powers, etc. Small

settlements of leather traders (pre-industrial economy), such as Chicago, in the course of 3 4 generations have become world-class metropolises. Global companies are concentrated in metropolises, which are the main clients on the construction and network infrastructure market (transport, electricity, telecommunications cables, heating systems, water, sewage). It is in the metropolises that the most modern transport systems are installed, automatically controlled metro and buses, tunnels and beltways, airports, skyscrapers and congress palaces are built. Metropolises are connected by high-speed railway lines (TGV) and optical fibers. Certain metropolitan attributes can be "created" in a planned way thanks to large investments. A good example are here such cities as: Dubai, Singapore or Hong Kong. It is much harder to get the right cultural and intellectual capital. In the nineteenth century, Vienna was a world-class metropolis, among others thanks to the rich cultural and scientific life. Also presently, the feature of the world-class metropolis is intellectual power, expressed, among others, the existence of world-class universities. For London, such universities are Cambridge and Oxford, Boston - MIT and Harvard University. In the history of art, we know many cases of new trends, the emergence and development of which is clearly associated with the city or even its district, such as Greenwich Village in New York, where Pop Art. Developed, including thanks to Andy Warhol. At the end of the 19th century, the Secesja (French sécession) developed in Europe - a style in European art of the last decade of the nineteenth century and the first twentieth century, included in the framework of modernism. In Poland, the status of a second-class metropolis has only Warsaw (potential MEGA). Poorly developed European metropolises (fourth order, weak MEGA) are: Kraków, Katowice, Tricity, Poznań, Wrocław, Łódź and Szczecin.

Jan Fazlagić

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***

Metropolitan area - an area with a high degree of urbanization, which consists of many settlement units. In many cases, the borders of the metropolitan area cross the borders of administrative units or even states. Among the features of

the metropolitan area, you can mention intense international connections in the economic, transport and social fields, a large economic power that manifests itself in the export of capital and investment, localization of supraregional media in its area, locations of the headquarters of important institutions and enterprises of supraregional and international reach, the ability to organize events with a range and international scale. According to the 2003 Act, the metropolitan area is an area of a big city and a functionally connected immediate environment, determined in the concept of spatial development of the country. Despite the efforts of several centers in Poland, only the Upper Silesian conurbation, so far important from the point of view of development prospects, has gained the status of a metropolitan union - in 2017, the Act on the metropolitan union in the Silesian Voivodeship was adopted in Poland, and on 1 July 2017 a metropolitan union was established under the name "Upper Silesian-Zagłębie Metropolis (GZM)". Globalization is becoming the center of economic development throughout the world, also in Poland. According to forecasts, by 2025, the 600 largest metropolises in the world will be responsible for 65% of global GDP. This has an impact on the role of local governments in economic development. On the one hand, we will observe the concentration of economic activity in metropolises (which is also associated with the development of poviats in the close vicinity of the metropolis), but also with the changing role of "peripheral" poviats and communes. They will be not only food and raw material suppliers for centers of economic growth, but also "quality of life providers". An important element of sustainable development in less urbanized areas will be the development of tourism and recreation.

Jan Fazlagić

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Mission - one of the standard elements of each correctly from the methodological side of the formulated strategy. In the hierarchy of strategy elements, the mission takes the second-highest place. Mission results from and is a develop-

ment of vision. The mission describes the principles and values adopted by those implementing the strategy and defines the basic way of its implementation. The concept of "values" means everything that is precious and desirable, which is the goal of human aspirations. Recognized values form the basis of cultural assessments, norms and patterns. The mission should be based on public consultations. During its formulation, workshops with the participation of a diverse group of local government residents will be helpful. For example, developed in such a process in 2016, by people representing the residents of the city of Poznań, it is as follows: Shaping the conditions for co-creating the city by the residents. Each local government should take care of having the current mission and then its implementation in everyday work.

Jan Fazlagić

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Municipal bonds - debt securities, issued in a series by local government units, in order to raise funds for financing investments or repaying debts incurred in previous years. One party, called the issuer (local government units - municipalities, poviats, voivodships, their unions and the capital city of Warsaw) states that he is the debtor of the other party, called the bond holder (bond holder) and undertakes to him to perform a specific service (monetary, non-monetary mixed). The municipal bonds issued in Poland are mainly related to cash benefits. Due to the country of issue, domestic bonds are distinguished (issued in the issuing country in the national currency) and foreign municipal bonds (issued outside the issuer's country). Taking into account the maturity date, short-term bonds (maturing less than one year) are distinguished, medium-term (maturity 1 year - 5 years), long-term (maturity longer than 5 years). Due to the interest rate, municipal bonds are divided into: fixed-rate (coupon) interest, variable interest (indexed) and zero-coupon (discount). Taking into account the source of funds allocated for bond redemption, one can distinguish between general bonds (repayment source can be any income obtained) and revenue (their redemption and all other financial benefits for creditors are financed from income generated by the investment on which financing was issued). Bonds are also divided due to the issue mode, which may take the form of a public subscription or take the non--public mode. Since 2009, the Catalyst market has been operating in Poland - an

organized system of secondary trading in debt financial instruments, including regulated markets reporting to the Polish Financial Supervision Authority and an alternative trading system operated by BondSpot SA. Municipal bonds may be introduced as part of a private offer - addressed to less than 100 investors or public - addressed to an unlimited number of entities. Private placement bonds are introduced into an alternative trading system (ASO) and from a public offering to a regulated market (RR).

Krystyna Brzozowska

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Municipal property - property and other property rights, belonging to individual local government units. It is a category of public property, analogous to state property. For self-governments, the right to property and other property rights is granted by the Constitution.

The term of the property may be referred to a specific entity (eg property of a commune, property of a poviat or property of a voivodship) or applied in general (municipal, self-government, public property).

The basic component of municipal property is real estate, however, it does not share communal property according to the sources of its origin.

Acquisition of municipal property follows:

- on the basis of the Act;
- by transferring property to the municipality in connection with the creation or change of the municipal boundaries;
- as a result of transfer by the government administration;
- as a result of your own business;

– by other legal acts;
– in other cases determined by separate regulations.

The duty of persons participating in the management of municipal property is to exercise special care while performing management in accordance with the purpose and protection of property.

Małgorzata Gorzałczyńska-Koczkodaj

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Municipal waste - in accordance with art. 3 point 7 of the Act of 14 December 2012 on waste (consolidated text: Journal of Laws of 2018 item 992, as amended), municipal waste is understood as waste generated in households, with the exception of end-of-life vehicles as well as wastes that do not contain hazardous waste from other waste producers which, by their nature or composition, are similar to household waste; mixed municipal waste remains mixed municipal waste, even if waste treatment operations have been carried out that have not significantly changed their properties. In matters relating to the management of municipal waste, to the extent not regulated in the Act of 13 September 1996 on maintaining cleanliness and order in communes (consolidated text: Journal of Laws of 2018 item 1454, as amended), the provisions of the Act from December 14, 2012 on waste. The provisions of the Waste Act are a general part of the regulation regarding municipal waste management. The Act of 13 September 1996 on maintaining cleanliness and order in communes determines the conditions for carrying out activities in the field of collecting municipal waste from property owners and managing this waste. The qualitative and quantitative structure of municipal waste is constantly changing.

The qualitative composition of municipal waste depends on the mode and standard of living of the inhabitants of the area and their activities, on the raw materials located and processed in the area and the materials and products pro-

duced. The amount of accumulated waste also depends on population density and population culture. Thus, there is a strict dependence of the amount of municipal waste generated on the level of wealth of the society. Responsibility for the organization and operation of the municipal waste management system should be combined with the constitutional general duty to care for the state of the environment. It is expressed, inter alia, in the commune's responsibility for the general obligation to protect the environment. This obligation should constitute an independent and separate from others a basis for determining the function of the commune in the implementation of tasks related to environmental protection and the management of municipal waste.

In the municipal waste management system, the principle of waste management rationalization should be of significant importance. It expresses the way of dealing with municipal waste in relation to time, effort and resources involved in the waste management system. This principle, based on the Act of 13 September 1996 on maintaining cleanliness and order in communes, cannot become the principle of realizing unreasonable goals, and thus the denial of rationality in the whole waste law management system.

Piotr Korzeniowski

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N

National Institute of Local Self-Government (NIST) - is a state budgetary unit, subordinate to the Minister of Interior and Administration. NIST is based in Łódź. The legal basis for the Institute's operation is the Act of August 27, 2009 on public finance and the Order No. 36 of the Minister of Administration and Digitization of September 3, 2015 regarding the creation of a state budget unit under the name "National Institute of Local Self-government". The National Institute of Local Self-government was established to support the harmonious development of local government units and raise the standards of its operation. The most important areas of the Institute's activity include elaboration of expert opinions, opinions and assessments regarding the status of local government functioning. NIST also conducts educational, training and publishing activities. As part of the tasks performed, the Institute cooperates with government and self-government administration bodies, non-governmental organizations, domestic and foreign scientific units. The implementation of projects with the widest range of impact is key to the functioning of NIST. The Institute supports the multidirectional development of local government through dissemination of information, research results and works in the form of publications, conferences and seminars. In the area of the Institute's activity there is also promotion of good standards in the field of quality management in local government. In December 2016, NIST took over the function and tasks of the CAF National Coordinator.

Iwona Wieczorek

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Zarządzenie nr 50 Ministra Spraw Wewnętrznych i Administracji z 14 października 2015 r. (Dz.Urz.MSWiA.2016.58 z 2016.10.18).

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National Treasury Administration (KAS) - is a body of tax and customs administration in Poland, established on the basis of the Act of 16 November 2016 on the National Tax Administration. KAS belongs to the category of specialized government administration that performs tasks related to the implementation of state revenues due to: taxes, customs duties, fees and non-tax budgetary receivables. It is also used to protect the interests of the Treasury and protect the customs territory of the European Union. In addition, it provides support and support for taxpayers and payers in the proper performance of tax obligations as well as support and support for the entrepreneur in the proper performance of customs duties. On the basis of the 2016 reform, three services were combined, which previously operated separately: tax, fiscal control and customs control. Their IT, organizational and logistics systems have been combined. The establishment of KAS brought tangible benefits to the state budget, because in 2017 taxes and duties collected by the National Tax Administration were higher by PLN 42.5 billion than in 2016, that is before the establishment of KAS. Thanks to the unification of the tax administration, the control activity is optimized and the collection of taxes and duties is tightened.

The tasks of KAS include, among others, servicing income from taxes, fees and customs duties; tax execution and security of receivables; counteracting the financing of terrorism; detecting, combating and preventing fiscal offenses and the circulation of illegal goods (eg drugs, illegal cigarette factories and gaming machines) and prosecution.

KAS is subordinated to the minister competent for public finance, and its head is the deputy minister of finance. At the head of the National Tax Information, which is a specialized body of KAS, there is a director who issues individual interpretations of tax law. KAS also provides uniform tax and customs information.

The organizational structure of KAS consists of:

1) the tax administration chamber in 16 provinces, headed by directors;
2) tax offices (400) headed by heads;
3) customs and tax offices (16) headed by heads (including 45 delegations and customs departments - 143).

In addition, within the framework of the KAS, the Customs and Tax Service was established, being a uniform and uniformed formation.

Leszek Graniszewski

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Ustawa z 16 listopada 2016 r. o Krajowej Administracji Skarbowej (Dz.U. z 2016 r., poz. 1947).

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Nepotism - one of the forms of corruption (in addition to, among others: bribery, theft, fraud, extortion, clientelism). The logic of corruption (including nepotism) can be described using the so-called chain. Corruption exchange: In this chain:

- buyer (a person offering a bribe, corruptible)
- wants a rare good (order, license or position),
- which supplier (bribed person: corrupt) can provide;
- the supplier receives an additional incentive (in cash or other type of payment) for the performed task, exceeding the normal price;
- as a result, the corrupt violates generally accepted moral standards
- and acts to the detriment of the interests of the third party, competitor and / or public interest.

As a result, corruption is concealed and concealed. Nepotism understood as abuse and pathology of public life is derived from the fact that it distorts a fair and equitable relationship in society in a democratic state, giving an unjustified advantage to relatives with respect to other equal entities. The word nepotism is derived from the Latin nepos, meaning nephew, nephew, and grandson. It relies on favoring relatives and friends when filling high positions and handing out dignity to influential people. The phenomenon of nepotism is more common in the public than in the private sector, because in the private sector the mechanisms of controlling the results and accountability to shareholders and management make corruption in the form of nepotism more difficult. The determinants of nepotism are family connections. Favoring members of one's own family and relatives in the distribution of goods is connected with obtaining material benefits, social positions (entrusting functions or distributing dignity) as well as other privileges. Nepotism means all forms of favoring related and unrelated employees. Historically, the concept of nepotism was created in the Middle Ages. In this way (for the sake of political correctness) the illegitimate sons of the high Church leaders were determined: bishops and popes. In order to limit the phenomenon of nepotism in the Church, which entails bringing close relatives to high church positions, the Lottery Council I was established, which introduced celibacy to priests. The

phenomenon of nepotism is often concealed or justified by the fact that related persons do not necessarily have to be less competent. It is forgotten, however, that the struggle with nepotism should not be limited to considering whether a relative is a better or worse candidate for a position than its counter-candidates who are not related to the person forcing the employment of a relative. The conflict of interest is much more important - in the case of further employment of a related person in a given position. The assessment of her achievements, especially in the case of crisis situations, will be contaminated by a relationship with a protégé. In addition, the protégée may not feel motivated enough to do his job conscientiously and with due diligence in the belief that he will not be punished because of her family connections. To sum up, nepotism is detrimental to local governments because:

1) impedes or eliminates more competent, but unrelated, people in applying for a job;
2) a related person employed in a post may not feel sufficient willingness to fulfill his / her duties in the belief that he / she will not be punished due to negligence;
3) a related person employed in a given position may be wrongly objected to insinuation or criticism because of her relationship, which disturbs the good atmosphere at work;
4) unrelated persons working in a team with a relative may be unfairly charged with additional duties at the expense of a relative.

Local governments should try to eliminate the phenomenon of nepotism by introducing employment standards and policies that eliminate conflicts of interest.

Jan Fazlagić

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Net budgeting - this is the method of accounting for organizational units of the public finance sector with the state budget or budgets of local government units. Net budgeting is based on the so-called settlement of the financial result. In this

way, those units of the public finance sector that are able to generate revenues from their activities can settle. An entity that finances itself in the net budgeting mode covers its expenses from its revenues. If the budget year results in a negative result, the entity may receive subsidies from the budget of the local government unit, at which it operates. In the case of a positive financial result, the surplus is paid into the parent budget, unless the authority that decides otherwise (for example, agrees to its allocation for the investment expenses of the unit). In the public sector, settlements in the net budgeting mode are made by local government budgetary institutions.

Advantages of net budgeting:

- this method of accounting enables financial flexibility of organizational units;
- it makes it possible to make spending dependent on the amount of generated income, and this stimulates the entities to run a more efficient economy and enables the assessment of their entire economy based on the financial result.

Disadvantages of budgeting:

- this type of unit settlement with the parent budget serves to reduce the scope of budget redistribution and budget control;
- units that account for this method represent the so-called extra-budgetary economy.

Małgorzata Gorzałczyńska-Koczkodaj

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New public management (NPM) - The concept of management in local government has evolved in a characteristic four stages. The first of these came down to organizing public sector activities by creating conditions for the proper implementation of the law. Therefore, rational management principles have been applied. The next stage, within the meaning of public management, consisted

in separating public administration from politics and introducing to the administration of scientific methods of organizing activities, including planning and control. In the third stage, the concept of the so-called New Public Management. Activities aimed at reducing the share of the public sector in the economy and improving the efficiency of functioning of public affairs were directed at that time. Currently, in order to improve the quality of jst management, the so-called Public Governance, which emphasizes transparency of contacts and a transparent and understandable flow of information between the authorities and civil society. The main element of this concept is making decisions, taking into account various types of networks and partnerships of non-governmental organizations, social groups and residents.

Jan Fazlagić

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Non-governmental organizations - non-governmental organizations are also called in their community the "third sector" - in contrast to the public sector (whose representatives are, among others, local governments, government bodies) and the private sector (whose representatives are there are, among others, domestic and foreign enterprises operating in Poland). Non-governmental organizations are all entities that are not bodies or entities subordinate to public administration (government and self-government) and whose activity is not aimed at achieving profit (although it is allowed to conduct business activity by non-governmental organizations). According to the provisions of the Act of 24 April 2003 on public benefit and volunteer work (OJ 03.96.873), non-governmental organizations are entities:

1) not being public finance sector entities within the meaning of the Public Finance Act;
2) not working to make a profit.

Non-governmental organizations include not only entities that have legal personality, but also individuals who do not have this personality (eg ordinary associations, university student organizations, rural housewomen circles). Non-governmental organizations are entities that are units of the public finance sector, in other words:

1) public authorities, including government administration bodies, state control and law protection bodies as well as courts and tribunals;

2) local government units and their associations;
3) budgetary units;
4) self-government budgetary establishments;
5) public universities;
6) state and local government cultural institutions and state film institutions;
7) other state or local government legal entities established on the basis of separate acts to perform public tasks, with the exception of enterprises.

Church and religious organizations and associations of local government units are not considered to be non-governmental organizations, but in legal terms they have been equated with non-governmental organizations and have the same possibilities of action.

Two typical legal forms of the functioning of non-governmental organizations are associations and foundations. Associations are mainly used to connect people who share a similar system of values and have common goals. They join the association to give their activities a formal shape, and to be able to act as a legal entity. In turn, foundations are more often founded by smaller groups of people. The foundation and what it will deal with are usually decided by one or more people (founder or funders) who want to achieve some important social goal (eg raise the level of education of young people in a given town) and transfer property for this purpose. The association is registered in the National Court Register - no assets are needed to establish an association, at least seven people are required. The Association bases its activity on the social work of its members. Foundation - it can be established to implement socially or economically useful goals consistent with the basic interests of the Republic of Poland, in particular such as: health protection, development of economy and science, education and upbringing, culture and arts, social protection and care, protection of monuments (Article 1 of the Law on foundations). The Foundation cannot be established in order to act for the founder, his family or for the implementation of particular personal interests of a particular group. The foundation's goals must always have a wider, social horizon. The foundation is made up of people who work together for a specific common good. However, decisions about establishing a foundation and its further development are usually taken by the founder alone. The most important element of the foundation is its property, which should be used by the foundation to implement its statutory objectives.

Jan Fazlagić

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Ustawa z 6 kwietnia 1984 r. o fundacjach (Dz.U. 1984 Nr 21 poz. 97).

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Normative act - a legal act, issued by a competent authority in a specific procedure, containing provisions from which in accordance with the accepted rules of interpretation legal norms of a general nature are reproduced (addressed to a certain category of recipients, distinguished because of their common feature recognized as relevant and present in all entities included in the set of addressees of the norm) and abstract (which establish specific patterns of behavior that are not consumable through their one-time use).

The concept of a normative act has acquired particular significance in the jurisprudence of the Constitutional Tribunal, as it has become a notion defining the scope of its cognition. The Constitutional Tribunal assumes that it can only control such legal acts that have a normative character (ie they establish legal norms). The normativity of a legal act is usually assessed using a material criterion, according to which a normative act is an act that establishes legal norms (binding behavioral patterns). The basic premise for the qualification of a given act as a normative act is its content (matter) and whether it is possible to reproduce a general and abstract norm from its content by means of interpretation. The Constitutional Tribunal assumes presumption of normativity of a legal act (meaning that it is assumed that the act is normative, that is it contains legal norms), and in doubtful situations, next to the above material criterion, the systemic criterion still applies. It allows to recognize as a normative act a legal act that does not contain general and abstract norms, but is systematically linked to another legal act, which is undoubtedly regarded as normative. The material criterion, or the systemic criterion, complements another criterion which determines the normativity of a legal act, namely the formal criterion. According to it, normative acts are all acts that - regardless of their content - are qualified as sources of law by the Constitution (eg laws, regulations, ratified international agreements). Normative acts in the formal sense may contain not only legal norms, but also

statements used to carry out specific conventional activities (eg consent to the ratification of an international agreement or creation of a public authority).

Normative acts are hierarchically ordered and are subject to announcement on principles and in a statutory manner. The announcement is in principle a condition for their entry into force, and consequently, and for their application.

Normative acts may have a universally binding character (Constitution, statute, ratified international agreement, regulation with the force of law, ordinance, acts of local law and EU law acts) and internally binding (resolutions, orders and other acts addressed to entities that are organically subordinate to the authority that issued given act). In the first case, a normative act may be addressed to an unlimited class of entities, while acts of an intrinsically binding nature - in accordance with the provisions of the Constitution of April 2, 1997 - may only be addressed to entities subordinate to the body issuing such an act. Both categories of normative acts constitute the legal basis for the operation of public authorities, and normative acts that are generally applicable may additionally be addressed to citizens and other non-state actors.

Jarosław Szymanek

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Numerical fiscal rules - these are legal instruments limiting the scope of fiscal policy in the form of quantitative limits, usually determined for a given budget year or within multiannual limits. These instruments concern in particular: the size of public (state) debt, the acceptable budget deficit and the level of budget expenditures.

Numerical fiscal rules may apply to the entire public finance sector or its parts (state budget, local government units, social security funds). In the case of the EU, numerical fiscal rules are defined in the form of binding individual EU Member States. At EU level, in accordance with art. 126 par. 1 (former Article 104 of the Treaty Establishing the European Community) of the Treaty on the Func-

tioning of the European Union, Member States are required to avoid excessive government deficits. The concept of excessive deficit is defined in the Protocol on the excessive deficit procedure, as a deficit exceeding 3% of gross domestic product, and excessive public debt is a debt in excess of 60% of gross domestic product. It is worth adding that used in art. 126 of the said TFEU and the Protocol, the expression "public" means applicable to all public authorities, that is: central government, regional or local authorities and social security funds, excluding commercial operations, as defined in the European System of Integrated Economic Accounts. In some EU countries (Spain, Germany, Poland, Hungary - public debt at the level of 60% of GDP), numerical clauses of the fiscal rule have been raised to a constitutional level, which despite expectations did not guarantee the inhibition of public debt.

Some of the numerical fiscal rules are informal (non-normative), associated with the declaration of the authorities or political agreement (eg Belka's rule, budgetary anchor). They can be dropped (eg the beam rule). The threshold values adopted in the construction of a given fiscal rule can be expressed in nominal terms, adjusted for fluctuations in the business cycle (cyclical balance, structural balance).

Grzegorz Kuca

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O

Official language - means the language by means of which communication between the public authority and the unit is possible, or with another body or institution, in connection with the performance of public tasks by that body. The official language cannot be considered a language that is used in private life, or even in relationships based on civil law. In the latter case, however, the obligation to use the official language may result from the provisions of the applicable law, for example in order to protect the consumer's interests.

By virtue of art. 27 p. the first of the Constitutions, the official language in the Republic of Poland is Polish. This provision is of great importance for the sphere of lawmaking and application. Normative acts, which constitute a source of universally binding law, and other legal acts, including sources of internal law within the meaning of art. 93 of the Constitution, must be drawn up in the Polish language as the official language. Similarly, public administration bodies and courts, as bodies applying the law, are obliged to perform official activities in Polish.

The importance of the Polish language as an official language is so significant that the legislator decided to establish special legal protection in the Act of October 7, 1999 on the Polish language (unified text Journal of Laws of 2018, item 931). As is clear from the provisions of the Act, the Polish language is not only the official language, but also constitutes a basic element of national identity and the good of national culture. The institutional dimension of protection of the Polish language is expressed in the establishment of the Polish Language Council, which is an opinion-giving institution in the use of the Polish language.

Entities performing public tasks in the territory of the Republic of Poland shall perform all official activities and submit declarations of will in Polish. Polish is the language of instruction and the language of examinations and diplomas in public and private schools of all types as well as in educational institutions and other educational institutions. Inscriptions and information in offices and public utilities, as well as intended for public reception and public transport, are drawn up in Polish.

Irrespective of the creation of a guarantee to protect the Polish language as an official language, the Constitution of the Republic of Poland ensures the inviolability of the rights of national minorities resulting from ratified international agreements (Article 27, second sentence). The Act of January 6, 2005 on National and Ethnic Minorities and Regional Language (Journal of Laws of 2017, item 823) guarantees the freedom to use the languages of national minorities in the

public sphere. In no case, however, the language of a national minority can be considered as an official language, because it would be in contradiction with the constitutional regulation recognizing only the Polish language as the official language. The aforementioned Act also guarantees the possibility of using a regional language in the public sphere. Such status is in Kashubian in Poland.

The Polish language is also an official language of the European Union. The legal acts of the Union institutions shall be drawn up in all official languages and published in the Official Journal of the European Union.

Krzysztof Prokop

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Order rules - can be defined as a kind of local law.

The literature also indicates that acts of local law are called procedural provisions or have the character of order regulations. However, such a definition is not precise and may lead to erroneous determination of the content and scope of the term "order regulations". The reasons for creating the rules are ordered in terms of: protection of life, health, peace, order, and public safety; maintaining cleanliness and order and sanitary protection. Most often, cleanup orders come into force after three days from the day of announcement. This is most often caused by the fact that the act containing the provisions of order is issued in order to counteract threats to: life, health, order, peace and public safety. According to art. 40 paragraph 3 of the Act of 8 March 1990 on municipal self-government (consolidated text: Journal of Laws of 2018 item 994 as amended), to the extent not regulated in separate laws or other generally applicable regulations, the commune council may issue order provisions if

it is necessary to protect the life or health of citizens and to ensure order, peace and public security. Order regulations referred to in paragraph 3, may provide for their violation a fine, imposed in accordance with the procedure and under the rules provided for in the law on offenses (Article 40, paragraph 4). According to the NSA, the provision of art. 40 paragraph 3 of the Act on municipal self-government, defining the competence of the commune council in the scope of issuing order regulations, clearly indicates that such provisions may be issued when it is necessary to protect the value (goods) calculated in this provision. Standards contained in the provision of art. 40 paragraph 3 of the Act on municipal self-government are not subject to an extensive interpretation because the ordinances may be issued only in exceptional, strictly defined circumstances. The competences of the municipal councils in the scope of establishing ordinance regulations cannot be used for day-to-day management in a given area, but only in order to counteract real threats to the values specified in art. 40 paragraph 3 of the Act of 8 March 1990 on municipal self-government. Order regulations may be issued only in exceptional, strictly defined circumstances. This means that on its basis it is possible to establish prohibitions and orders that directly serve the implementation of the premises indicated by the legislator.

According to art. 4 par. 3 of the act of July 20, 2000 on the publication of normative acts and certain other legal acts, (consolidated text: Journal of Laws of 2017, item 1523), cleanup provisions come into force after three days from the date of their publication, and in in justified cases in less than three days. You can also order their entry into force on the day of announcement, if the delay in entering into force could cause irreversible damage or serious threat to life, health or property. Order regulations are announced in the form of announcements, as well as in a manner customarily adopted in a given area. The day indicated in the announcement is deemed to be the day of announcing the ordinance.

Piotr Korzeniowski

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P

Participatory budget - a separate part of the self-government budget, which serves to better use the innovative potential of residents and involve them in the development of self-government. That is why it is often called a "process" that gives residents the opportunity to co-decide on a part of their local government budget. At the beginning of the process, residents can submit their ideas for spending money. Local government authorities encourage residents to present ideas along with the proposed cost of their implementation. Participatory budget is usually a separate part of the total budget of the self-government. Participation is both to allow residents to present ideas and vote on them. The authors of ideas are often emotionally formed with them and run a kind of campaigns, encouraging other residents to vote for a given idea. Thanks to this, the idea of a participatory budget in a natural and spontaneous way is disseminated and promoted. Participatory budgets are becoming more and more common in Poland, and the rules of their functioning are evolving. For example, there are reservations in the regulations regarding the minimum number of votes so as to make it impossible to choose ideas that a relatively small number of people voted for. Participation budgeting rules often assume that local government officials join the project verification phase - office employees pre-verify projects before discussion meetings and provide information on proposed changes to projects at meetings.

Jan Fazlagić

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Political cabinet - an organizational formula for the service of high public officials, reaching the French etymology of the word "cabinet", which referred to the closest and most trusted advisers of the monarch. Nowadays, political cabinets are created in particular by executive organs (government, prime minister, ministers). In practice, a political cabinet (eg prime minister or minister) is a fairly narrow group of people, excluded in Poland from the rules and regulations of

civil servants (it is said in relation including the so-called political division of employees of a given ministry or public authority). The tasks of the political offices include expert consultancy and the implementation of tasks commissioned by the Prime Minister or the head of the Ministry. In political offices, the employees of the ruling party or persons are employed by the designated parties, which often leads to various pathologies. In practice, the age-old question addressed to political cabinets concerns whether they are the actual expert background that is necessary from the point of view of the correctness of the body in which the political cabinet operates, or perhaps they are an organizational formula that facilitates the political career of the people employed in them.

The status of employees of political cabinets is regulated by the Regulation of the Council of Ministers of 28 March 2000 on the principles of remuneration and other benefits, employees of state offices employed in political offices and advisers or acting as advisers to persons holding managerial positions. According to him, for example, a person employed in a political office should have a university degree and a minimum of 5 years (with regard to the heads of political cabinets, a minimum requirement of 7 years). Political offices are still controversial. This is primarily because, contrary to the idea, not so much gather experts as young party cadre, often failing to meet the requirements of the regulation (it is usual practice to employ students in political offices, which is allowed by the general clause of "particularly justified cases" that allows you to "work around" requirements relating to both seniority and education). Therefore, postulates of their liquidation are presented in the public space. For example, in 2009 and 2012, the Law on the elimination of political cabinets was submitted by PiS. Currently, however, the liquidation of political cabinets has in its program the Kukiz'15 group conducting a campaign entitled "Let us liquidate political cabinets".

Jarosław Szymanek

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D. Bach-Golecka red., *Gabinety polityczne. Narzędzie skutecznego działania*, Kraków 2007.

***

Poviat - The institution of poviats in Poland evolved in the 14th century and survived without major changes until 1795. During the Second Republic of Poland, by virtue of the Constitution of 17 March 1921, poviats next to provinces and rural and urban communes became separate units of territorial division countries. After World War II, they functioned until 1975, when the three-tier administrative division of the country was changed into a two-stage division, but without poviats. The reform of local self-government, which took place in 1990, does not restore the institutions of poviats. This is also not done by the binding Constitution of April 2, 1997. It was only on June 5, 1998 that the Sejm adopted the act on poviat self-government, which entered into force on January 1, 1990. Currently, there are 380 poviats within 16 provinces. This number also includes 66 cities with poviat rights. Pursuant to the Poviat Self-Government Act, residents of the poviat by virtue of law form a local self-government community, which, functioning in the relevant territory, forms a poviat. A city with poviat rights is a city that on December 31, 1998 had more than 100,000 inhabitants, as well as cities that ceased to be seats of voivods on that day. A city with poviat rights is a commune with its executive and executive organs that performs the tasks of a poviat. The Council of Ministers, by way of a regulation, creates, connects, divides and sets their limits. In addition, on the basis of the regulation of the Council of Ministers, the names of poviats and the seat of their authorities are established and changed. This regulation may be issued on the initiative of the Council of Ministers or at the request of the poviat council concerned, the city council with poviat rights or the commune council. In contrast to the commune, the poviat does not create auxiliary units. The poviat's governing body (council) is the poviat council, consisting of councilors in the number from 15 in poviats with up to 40,000 inhabitants and two for each subsequent 20,000 inhabitants, but no more than 29 councilors. The poviat council is headed by the chairman and one or two vice-chairmen. All are elected by the council of the poviat among the group of councilors. The sitting body shall meet at sessions called by the chairman as necessary, but not less frequently than once a quarter. The request for convening the council may also be submitted by 1/4 of the statutory composition of the poviat's administrative body or board. In this situation the chairman has seven days to convene the meeting. In order to control the activity of the executive body and the organizational units of the poviat, the body which compulsively appoints the audit committee. The council's term of office is five years from the day of the election. The council's

dismissal before the end of the term of office takes place through a referendum. The Council adopts the poviat's statute in the form of a resolution. Apart from the resolutions, the constituting body may adopt order regulations, to the extent not regulated by other generally applicable regulations.

The poviat management is the executive body of the poviat. It includes the staroste as the chairman, deputy starosta and other members. The district council elects a board of three to five people, including staroste and deputy senior, within three months from the day the election results are announced. At the request of the mayor, the council elects the vice-star by an absolute majority of the statutory members of the council in a secret ballot. If the poviat council does not elect the board within three months, it will be dissolved by law. Then, pre-term elections are carried out. Until the board is elected by the new council, the Prime Minister, at the request of the minister competent for public administration, appoints a person who in this period acts as poviat authorities. The staroste organizes the work of the poviat and county eldership management, manages the current affairs of the poviat and represents the poviat outside. In the poviat, there is a poviat unitary administration, which is: poviat starosty, poviat labor office and organizational units constituting an auxiliary apparatus for heads of poviat services and inspections. The organization and rules of operation of the poviat office are set out in the organizational regulations. The staroste is the head of the poviat eldership and the superintendent of the starost's employees and managers of the poviat's organizational units and the superior of poviat services, inspections and guards, and also exercises authority over poviat inspection and guard services. The Poviat exercises certain public tasks of supra-minial character (own tasks) in the scope of: basic social infrastructure, order and security of citizens, spatial and ecological order, basic technical infrastructure and promotion of the poviat and cooperation with non-governmental organizations. The tasks of the poviat cannot affect the commune's tasks. The poviat can perform commissioned tasks in the field of government administration on the performance of public tasks. To this end, appropriate agreements are concluded. In addition, it is possible to cooperate with local government units, as well as with the voivodship, in the area of entrusting the conduct of public tasks.

In order to jointly carry out public tasks, including issuing decisions in individual matters in the field of public administration, poviats may create links with other poviats. Resolutions on establishing a union, joining a union or withdrawing from it are taken by councils of poviats concerned. Supervision over the activity of the poviat, on the basis of the criterion of compliance with the law,

is exercised by the Prime Minister and voivode, and in the financial matters - by the regional accounting office. Supervision over the association of poviats is exercised by the voivode competent for the seat of the association. Supervisory authorities may enter the poviat's activity only in cases specified by law.

Marek Bielecki

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***

Privatization of public tasks - the process of transferring some of the tasks incumbent on local government units to private entities. In the classicist approach to S. Biernata, the privatization of public tasks is all or some of the manifestations of subjection by public administration entities from performing public tasks.

In the subject literature, attention is paid to various aspects of the privatization of public tasks. H. Izdebski and M. Kulesza believe that if a particular activity, which belongs to public authorities, can be successfully carried out under market conditions, there is no reason for this activity to be carried out by the public authorities themselves through their apparatus. J. Zimmermann focuses instead on the manifestations of privatization, indicating that this is a phenomenon of departing from the performance of tasks by public administration entities operating in the forms of public law. In his opinion, these manifestations may consist in particular in the change of the entity performing a given task from public to non-public, changing relations between entities performing a given task with citizens from the administrative-civil relationship, introducing various forms of payment, etc. In turn, D. Fleszer points to the essence privatization of public tasks, which is a change on the part of the entity performing a specific public task, without changing its scope. This entity is not organisationally separated in the structure of state organs and the implementation of public tasks is not the basic material scope of its activity.

In the Constitution of the Republic of Poland, there are no expressions directly referring to the privatization of public tasks. It is however pointed out that the

principle of subsidiarity (subsidiarity) referred to in the preamble and indirectly in art. 12 of the Constitution of the Republic of Poland and the principle of decentralization (Article 15) constitute the constitutional basis of the discussed process / phenomenon. However, the transfer of public tasks to an entity outside the public administration system may take place only on the basis of a statutory authorization granted to public administration entities. As an example, please indicate Article 3 par. 1 of the Act of December 20, 1996 on Municipal Management (Dz. Uz 1997, No. 9, item 43): "Local government units may entrust the implementation of tasks in the field of municipal management to natural persons, legal persons or organizational units without legal personality, taking into account the provisions of the Act of 27 August 2004 on health care services financed from public funds (Journal of Laws of 2016, item 1793, as amended) and provisions of the Act of 27 August 2009 on finances public (Journal of Laws of 2016, item 1870, as amended) on general principles or in accordance with the provisions of the "indicated laws. At the same time, the legislator decided that in the case when obtaining a permit to conduct a given type of activity pursuant to other acts, local government units may entrust the execution of tasks only to the entity possessing the required permit (in Article 3 paragraph 2 of the Act on Public Procurement).

The privatization of public tasks can be carried out through a one-off service or it can be continuous, for example, disposal of waste. The choice of the entrepreneur is made by way of a competition or tender. Later, a specific contract between a local government unit and a given private entity comes to a close.

The above-mentioned J. Zimmermann points out that the limits of the privatization of public tasks are determined by various factors of an economic, political or social nature. However, there are tasks that cannot be privatized due to their importance, especially in the areas of national defense, education, health care, prison and treasure management of national culture.

Paweł Sobczyk

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Public administration - it is impossible to create one and correct definition of public administration. Over the years and changing political systems, theoreticians and practitioners of administrative law sciences have undertaken to create many definitions of this concept.

Definitions of the concept of public administration are divided into "positive and negative definitions as well as subjective and objective definitions. In a positive view from the subjective side, these are people or teams of persons performing administrative functions, administrative bodies and other administrative units. From the objective aspect, the concept of administration is connected with the activity of these people, teams, bodies or administrative units or with the activities of the state and other public authorities. The negative approach indicates which activity or entities are not public administration. One of the widespread definitions is that defining public administration as a system of organs and their auxiliary apparatus, operating in the structures of the state or units of the basic territorial division of the state. "

Administration can be defined as a system because:

a) consists of subsystems (eg individual departments, offices) between which there are mutual relations;
b) it can be distinguished from the external environment (first of all, indicate which subsystems belong to the administration and which are its external environment);
c) relations between the administration and its subsystems are related to the direct and indirect external environment;
d) accomplish the goals set for her in connection with the mission;
e) the administration and its subsystems are able to modernize and even change their goals;
f) has a control system (e.g. mayor).

Marcin Szewczak

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Public administration body - a person (eg prime minister, voivode) or a group of people in the case of collective bodies (eg the Council of Ministers, the National Broadcasting Council), which is located in the organizational structure of the state or local self-government, or which the law confers competence in administrative law; is established in order to implement the norms of administrative law in the manner and with the consequences of the law and acting within the limits of the powers conferred upon it by law. The public administration body in the subjective scope is an essential unit of the administration.

Thus, a public administration body is a person or persons who have been appointed for a specific function (eg a minister), which involves fulfilling the function of an authority, and not an organizational unit (eg a specific ministry), which is treated only as an office supporting an individual, fulfilling his competences as a public administration body. However, not all people holding specific positions in public administration are organs of this administration, but only specifically named and for specific needs, distinguished employees of a given office (eg secretary of state in the ministry).

In the current state of affairs, public administration bodies are divided into: state administration bodies, government administration bodies and local government administration bodies. Due to the way the creation is created, organs created are created: by appointment as an administrative decision (eg voivode); by way of an act of the authority (prime minister); by way of an election (eg a commune head, mayor, city president) or by nomination.

Due to the personal composition, single-person bodies or collegial bodies are distinguished, however, due to the territorial scope of the operation, organs are divided into central and central and field organs. Moreover, in the procedural sphere, on the basis of the ability to resolve individual cases through administrative decisions, the organs of first instance and organs of second instance are distinguished, and in the absence of appeal, the deciding bodies and organs of a higher rank.

Leszek Graniszewski

Literature:

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Public benefit organizations - are included in the non-governmental organizations sector (NGOs), which means that they are not bodies or entities subordinate to public administration (government and local government), and that their activity is not aimed at achieving profit. The determinant of a public benefit organization is the activity described as "public benefit activity". It is a socially useful activity carried out by non-governmental organizations in the sphere of public tasks specified in the Act on Public Benefit and Volunteer Work. The sphere of public benefit activity includes: social assistance (including: supporting the family and foster care system, providing free legal assistance, increasing legal awareness of the society); activities for professional and social integration and reintegration of people at risk of social exclusion; charity work; upholding and disseminating national tradition, nurturing Polishness and developing national, civic and cultural awareness; activities for national and ethnic minorities and a regional language; activities for the integration of foreigners; protection and promotion of health; activities for the benefit of people with disabilities; promotion of employment and professional activation of people who are unemployed and at risk of being dismissed from work; activities for equal rights of women and men; activities for people of retirement age; activities supporting economic development, including the development of entrepreneurship; activities supporting the development of technology, inventiveness and innovation as well as dissemination and implementation of new technical solutions in business practice; activities supporting the development of communities and local communities; science, higher education, education, education and upbringing; activities for children and adolescents (including leisure for children and adolescents); culture, art, protection of cultural and national heritage; supporting and disseminating physical culture; ecology and protection of animals and protection of natural heritage; tourism and sightseeing; public order and safety; defense of the state and activity of the Armed Forces of the Republic of Poland; dissemination and protection of human rights and freedoms as well as civil liberties as well as actions supporting the development of democracy; providing free civic advice; rescue and civil protection; assistance to victims of disasters, natural disasters, armed conflicts and wars in the country and abroad; dissemination and protection of consumer rights; activities for European integration and the development of contacts and cooperation between societies; promotion and organization of volunteering; help for Polonia and Poles abroad; activities for veterans and repressed persons; activities for the benefit of

veterans; promotion of the Republic of Poland abroad; activities for the benefit of family, motherhood, parenthood, dissemination and protection of children's rights; counteracting addictions and social pathologies; revitalization.

The activities of a public benefit organization condition the obtaining of an entry in the National Court Register, issued under a registry court decision. Such an entry may be obtained by a non-governmental organization, a church legal person and an organizational unit whose activity is based on the statute and for a group of entities, provided that the group is separated due to a difficult life or material situation in relation to society. Public benefit organizations may carry out paid and unpaid activities in the same sphere of activity, subject to the legislator, that the profit from business activity is to be transferred entirely to the implementation of statutory objectives. Thus, the entire income of a public benefit organization must be allocated to the activities specified in the statute. It is necessary for the public benefit organization to have a controlling authority, preferably a collegial body, which will be separate from the management body of the organization. The organization is obliged to keep reports on activities and financial statements in order to enable public administration bodies to control its activities. A 1% income tax income paid by natural persons may be transferred to a public benefit organization. Examples of public benefit organizations are La Strada, the Great Orchestra of Christmas Charity, Monar, PTE.

Danuta Stawasz

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Public debt - (also known as national or state) is the total financial commitment of public authorities (central government - the government and local authorities - local government units) for borrowing. In practice, public debt is defined as the consolidated gross debt of the public finance sector, including the nominal value of the indebtedness of institutions included in the sector. The direct and the most

important reason for the emergence of public debt is taking loans and credits to cover the budget deficit and not paying due liabilities. Borrowing on the one hand creates the possibility of obtaining significant resources without major sacrifices, on the other hand it carries the risk of being burdened in the future with the consequences of unavoidable transfers.

Public debt can be classified according to many criteria: efficiency, subsectors, time, place of issue. Taking into account the level of effectiveness, one distinguishes between: productive debt (used to finance investments and guaranteed assets held in the economy) and dead debt (serving only to balance the budget without covering any assets). Assuming the subjective criterion stands out: government debt, self-government debt, debt of the social insurance sector. Due to the maturity of liabilities, a distinction is made between: short-term debt (to secure the financial liquidity of public authorities) and long-term debt (created as a result of long-term loans to finance property expenses). According to the criterion of the place of issue, the public debt is divided into: internal (domestic) and external (foreign) debt. Another important division is: nominal debt (according to nominal value of debt) and real debt (taking into account inflationary processes in the economy). Control over the state of public debt in accordance with the adopted rules is exercised by the Minister of Finance.

Krystyna Brzozowska

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Public finance - is defined in a variety of ways, including as cash collection and spending processes to meet public needs. These funds come mainly from taxes and other public levies, public assets and from return revenues (loans, loans, securities). The subject of public finances are public and legal phenomena, processes and institutions related to the creation and distribution of monetary public funds that ensure the functioning of the public sector. Public finance entities are primarily the parliament, the government and its central bodies as well as local

government units. Public goals and tasks are implemented from public funds. Public finances are divided into state finances, finances of local government units and finances of the social insurance system.

In this sense, public finance differs from private finance, which in terms of the subject includes revenues and expenditures of households, enterprises, banks and other financial institutions that do not belong to the state or local self-government. Public finance is a category distinguished for subjective reasons, which means that there are important arguments for which public revenues and expenses as well as their collection and spending are subject to different rules than those related to private finances. The basic differences of both categories boil down to different tasks, goals, legal grounds, scope, structure, effectiveness, methods of collecting and spending as well as principles of organization, planning, control in the scope of public and private funds.

The type of the state and the economy is of significant importance for the scope of public finances. In the socialist state, the planned economy was wide, because the state, taking into account the socialization of the means of production, assumed all economic, social and administrative functions. Subjectively, public finance also included the finances of socialized enterprises, banks and insurance, which were generally owned by the state. In a capitalist state with a free market economy based on private ownership of means of production, freedom of farming and profession, the state does not conduct a wide range of economic activities. It does not incur expenditures in the area of social, health, cultural, educational services, etc. Revenues are based on redistributive revenues (taxes and other public contributions) and partly emission (central bank money issue), and primary income is of primary importance (proceeds from State property).

Grzegorz Kuca

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Public goods - satisfying many human needs is possible through products / services or otherwise good. Due to the competitiveness in consumption and the exclusivity of consumption, goods are divided into four categories: clean and mixed public goods and private and club goods. Public goods are characterized by two features: 1) the marginal cost of making a good available to another person is always equal to zero; 2) it is impossible to exclude anyone from its consumption. Consumption of the public good is non-competitive and is characterized by the impossibility of excluding anyone. Public well-being is one that an individual can satisfy more than one consumer, and another consumer does not limit the amount available to others. Public goods are not subject to market transactions. The cost of producing a public good at the sender (supplier) cannot be attributed to the recipient in the long run. Public sector is the provider of public goods. Classical examples of public goods are: national defense, legal and institutional order, internal security, protection of private property. Thus, public goods should be understood only those goods that can be consumed by all members of a given local community, or by the whole society.

Private goods are characterized by the fact that the unit of this good can satisfy only one consumer. Examples of private goods are: houses, furniture, cars, clothes. The public good is understood as goods that are not private property and intended for general use. In this sense, the private good is the polar opposite of the public good. Because there is a limited amount of pure public goods, in practice we usually deal with mixed goods. Mixed public goods can include, for example, education, health care, technical infrastructure, environmental protection, and social assistance. For good, these people compete with each other, but at the same time, no one can exclude anyone from their consumption. However, too many people who want to use a given good can be fatal to the possibility of recreating this good or using it (eg city park, public communication, public road). Club goods are those that are consumed by many people at the same time, without prejudice to the amount of this good, but they are available to a certain group of people if they incur adequate costs (eg cinema, school, swimming pool). Clean and mixed public goods are the source of external effects, that is, material and intangible benefits of products obtained by a given entity from the environment, without compensation for the costs of their production.

Danuta Stawasz

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Public interest - the category of public interest is of interest to lawyers, political scientists, philosophers, economists or sociologists, however, an unambiguous definition of the concept has not yet been developed. Traditionally, the public interest is understood as a category, which on the one hand determines the limits of the imperious influence of the state in social and economic relations and civil rights and freedoms, on the other defining the limits of the individual's behavior towards society. In the broadest view, public interest is defined as the goal of pursuits and actions, taking into account the needs of the general public or local social groups related to functioning in specific socio-economic conditions. Public interest is the interest of the whole society or many under-defined entities treated as a homogeneous community. Such determination of the public interest forms the basis for limiting the individual's rights and freedoms to the public. Determining what the public interest is should be done in the circumstances of a particular case with regard to the values and norms in force in a given society, regardless of the individual beliefs of individual units.

In conflict situations, a dispute can be resolved between the individual and society (local community) for the benefit of society, at the expense of the individual's interests being violated. However, one cannot indisputably apply a rule indicating the superiority of the public interest over individual interests. The social interest should be guarded, among others, by public administration bodies entitled to binding decisions in a given case. Public decision-making bodies are obliged to weigh the social interest and the legitimate interest of individual citizens for certain reasons. The very understanding of the public interest may vary depending on the political system and the political option exercising power. The values such as justice, security, citizen's confidence in the authorities, the efficiency of public institutions in the state and the possibility of correcting wrong

decisions are of fundamental importance for the determination of the public interest framework. Regarding public services, public interest manifests itself in ensuring the continuity of services and equality of access.

Danuta Stawasz

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Public management - refers to processes occurring in the public sphere, and concerns both the public sector as a whole and the activities of individual organizations and public institutions included in it. In the broadest sense, public management means managing public affairs and includes models of administration (public administration), management (public management) and governance (governance). The essence of public management is the implementation of public programs created to solve problems related to satisfying social needs. Public spheres consists of five areas: creating public policies; regulating social and economic life by using classical instruments of power: orders and prohibitions; satisfying the collective needs of citizens by providing them with public services; ensuring internal efficiency and ability of public administration to effectively carry out its tasks; cooperation between entities involved in public management processes. Public management can be interpreted as actions aimed at ensuring the effective functioning of the entire public sector, in the sense of guaranteeing the effectiveness of public organizations and institutions, through the proper use of resources at their disposal in the process of achieving the set goals. The four important roles of public management are: the activity of public services and the choice of politicians (functional approach); a set of management actions rela-

ting to the public structures of executive authorities and processes carried out by these authorities; management of public organizations or a public organization system, and as a sub-discipline of management science. Public management, unlike administration, is a concept that includes activity and creativity. It is closely related to politics, law and civil society. In the decision-making choices, not only economic efficiency, but also social and political reasons are taken into account. A feature of modern public management is the transparent cooperation and partnership of the public sector with the private sector and the social sector.

The four meanings of public management concern the following: 1) public order as an activity of public services and from the choice of politicians (functional approach); 2) public order as a set of management actions relating to public the structures of executive authorities and processes carried out by these authorities; 3) public management as a way of management of public organizations or a public organization system; 4) public order as a subdiscipline of management science.

Danuta Stawasz

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Public management models - adopted and long-term ways of management in the public sector, based on a specific set of rules, standards and values. They differ among themselves elements such as: basic assumptions, the dominant model of rationality and organizational behavior, understanding of the public interest and the role of the state in the socio-economic sphere and the mechanism of achieving orga-

nizational goals. Along with the progressing democratization of social life, there is a departure from the bureaucratic model of the Weberian administration, towards increasing the participation of citizens in the public sector management processes. In the most general distinction of public management models, one can point to: old public management, new public management and new public service. Old public management is characterized by: general rationality of activities; public interest is defined by politicians; decision-making powers of the organization are limited by the superior level; has a typical organizational structure; controlled or regulated external relations exist; the basic motivators are wages and allowances as well as employment security. A classic example of a public management model that fits into the assumptions of the old management model is the Weberian model, characterized by: hierarchy; depersonalization; precise division of laws and rules of operation of individual officials; excluding interference of officials; formal qualification is the basis for employment and promotion; specialization and precise division of work.

The new public management (New Public Management) consists in: introducing managerial management in the public sector; the use of management methods and techniques applied in the private sector in the public sector; applying market mechanisms; promoting competition between service providers; decentralization of competences and controls; the adoption of clearly defined standards and measures of activity; assessment of the efficiency and quality of activities; focus on results and introducing teacher management. Under this model, the authorities prevent problems, instead of looking for remedies when problems arise. The new public service as a fundamental assumption adopts the concept of public sphere development, based on knowledge; political rationality is as important as economic and organizational, public interest is the result of social dialogue around shared values; the role of the state is defined as serving, helping and mediating for citizens; the goals set are achieved by creating coalitions of public, private and social agencies; structures that facilitate interaction are important; rights justified by needs and combined with responsibility; organization of the state is based on civil society. Another classification of public management models is the distinguishing classification: (1) market management; (2) participative management; (3) flexible management; (4) deregulated management. Management for individual categories of models is characterized by: (1) remuneration for results, management techniques are different than in the private sector; (2) Total quality management applies and quality teams are present; (3) the standard is temporary management personnel; (4) greater freedom of managers.

Danuta Stawasz

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Public-private partnership (PPP) - is defined as a public utility venture, carried out by private and public entities, with mutual institutional and financial involvement and mutually accepted distribution of benefits and risks related to the implemented project. Its essence is expressed in the long-term involvement of private entities in the implementation of public investments, as well as in the scope of public services provided, the division of responsibilities, costs and profits in line with the arrangements of the partnership concluded by both parties. The main purpose of the undertakings undertaken under PPP is to provide the public side with sources of financing for the development of social and technical infrastructure, spreading investment risk and increasing the efficiency and standards of providing infrastructure services. The basic advantages of PPP include: the possibility of using economies of scale, breaking the monopoly of a public organization to perform a specific task, depoliticising the management of public services, developing infrastructure without the need to indebt a public organization, introducing new technological solutions. PPP takes many forms depending on the commitment of each party, both in the organizational, ownership and financial dimension. The most common forms of cooperation are: contract for the provision of services, managerial contract, leasing, concession, construction contract - operation - transfer (BOT), transfer of ownership of municipal property. The practical implementation of one of the above-mentioned forms depends on the nature of the undertaking, organizational financial possibilities of the public entity, as well as expectations towards the private entity regarding the obligations after the completion of the undertaking. It is valuable for a public entity to be able to use entrepreneurialism, experience and flexibility of a private partner in managing public affairs on subsequent

ventures. For example, under the PPP can be built highways, roads, swimming pools, sewage treatment plants.

Danuta Stawasz

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Public sector - in the socio-economic system of countries and regions there are three sectors responsible for the implementation of socially useful tasks. These are: the public sector, the private sector and the non-governmental sector (NGOs). The public sector is organized within state institutions, where services and goods are delivered through the system of organization of public administration. The private sector is organized through a system of market transactions. Organizations of this sector work to maximize the return on capital invested. The sector of non-governmental organizations operates socially, not for profit, and in order to meet the needs of a group of people who for various reasons are not satisfied by public or private sector organizations. According to the functional approach, the public sector consists of state and local government institutions and organizational units that carry out non-commercial public tasks, exclusively or mostly with own (public) funds. According to the ownership approach, the public sector is a set of all state and municipal unincorporated units that are subordinate to the state and, accordingly, to local self-government units.

The public sector includes all entities of the national economy, state-owned management, ownership of local government units, and ownership with a predominance of capital (property) of public sector entities. The public sector in Poland includes the following entities: public authorities, including government administration bodies, state control and law protection authorities, courts and tribunals; local government units and their associations; metropolitan relationships; budgetary units; local government budgetary establishments; executive agencies; institutions of the budget economy; state target funds; Social Insurance Institu-

tion and funds managed by him and the Agricultural Social Insurance Fund and funds managed by the President of the Agricultural Social Insurance Fund; National health Fund; independent public health care facilities; public universities; Polish Academy of Sciences and organizational units created by it; state and local government cultural institutions; other state or local government legal entities created on the basis of separate acts in order to perform public tasks, with the exclusion of enterprises, research institutes, banks and commercial law companies.

The most important organizational and legal forms of the public sector are: budgetary units, self-government budgetary establishments, executive agencies, budget economy institutions and state earmarked funds.

Danuta Stawasz

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Ustawa z 27 sierpnia 2009 r. o finansach publicznych (Dz.U. nr 157, z póź. zm.).

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Public sector tasks - by virtue of binding law, they are the duty of the state and local self-government units. They are closely connected with providing public goods and services that are widely available. Their weight comes down to ensuring social order and the ability to meet social needs that cannot be fully met at the level of the family or higher-order communities. In general terms, they are taken up by public organizations operating in such areas as: state and local administration, citizen security, culture and arts, education, health care, social assistance, science and higher education, prosecutors and judiciary, etc. In another approach, tasks the public sector is part of a complex of defense-military, legal and institutional activities, internal security, international cooperation, transport and communication, ensuring protection of property and freedom of individuals, education and research and development, health protection and social protection, environmental protection, social infrastructure and technical, sport and recreation. They are financed to a large extent from the state budget and budgets of local government units.

Danuta Stawasz

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Public servant - an entity using Polish criminal law with special legal protection and subject to special legal liability, due to the professional position or competences related to the exercise of public authority. The legal definition of the concept of a public official is included in art. 115 § 13 of the Criminal Code (Journal of Laws of 2018, item 1600, i.e. as amended). A person who does not belong to any of the categories of persons mentioned in art. No. cannot be considered a public official within the meaning of the provisions of the criminal code. 115 § 13 (so the Supreme Court in the judgment of 8 May 2015, III KK 423/14, LEX No. 1710370), because the catalog of persons holding the status of a public official is closed and enumerated in the indicated provision. According to the current wording of art. 115 § 13 of the Criminal Code, a public official is:

1) President of the Republic of Poland;
2) MP, senator, councilor;
   a) Member of the European Parliament;
3) a judge, juror, prosecutor, financial officer of the pre-trial investigation body or a superior body over the financial authority of the pre-trial investigation, notary, bailiff, probation officer, receiver, court supervisor and administrator, a person ruling in disciplinary bodies, acting on the basis of the Act;
4) a person who is an employee of the government administration, another state authority or local government, unless he performs only service activities, and another person to the extent that he is authorized to issue administrative decisions;
5) a person who is an employee of a state control authority or a local government control authority, unless he performs only service activities;
6) a person holding a managerial position in another state institution;
7) an officer of the body appointed to protect public safety or an officer of the Prison Service;
8) a person performing active military service, with the exception of territorial military service provided on a standby basis;

9) employee of an international criminal tribunal, unless he performs only service activities.

Polish criminal law also distinguishes the concept of a person holding a public office. According to art. 115 § 19 of the Penal Code, a person performing a public function is a public official, a member of a self-government body, a person employed in an organizational unit with public funds, unless it performs only service activities, and another person whose powers and responsibilities in the field of public activity are defined or recognized by an act or an international agreement binding on the Republic of Poland.

Marcin Adamczyk

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Q

Quorum (quorum) - is the term specifying the minimum number of members of the collegial body, necessary to make a decision (resolution). The quorum is specified in the legal act regulating the internal organization and the activity of the body or institution, ie: in the Constitution, statute, regulations, statute, etc.

The determination of the quorum regarding the activities of the parliament is of paramount importance. According to art. 120 of the Constitution of the Republic of Poland, the Sejm shall adopt laws by an ordinary majority of votes, in the presence of at least half of the statutory number of deputies, unless the Constitution provides for a different majority. In the same mode, the Seym adopts resolutions if the Act or the resolution of the Sejm does not provide otherwise. A similar principle applies to the Senate.

The statutory number of deputies from which the quorum is calculated in the Sejm's deliberations is 460. This means that the first chamber of the parliament is able to pass a law or adopt a resolution, if at least 230 deputies take part in the vote. In the case of the second chamber, the statutory number of members is 100, therefore the Senate is capable of expressing a position, if at least 50 senators take part in the vote.

When determining the quorum, the number of deputies who vote. It may happen that there will be more MEPs or senators in the Chamber that will refuse to participate in the vote as part of parliamentary obstruction. Actual presence at the plenary meeting, not confirmed by participation in the vote, does not allow for the inclusion of these deputies in the quorum.

The quorum, amounting to half of the members of the collegiate body, also occurs in local government law - with reference to municipal councils, poviat councils, regional assemblies, and poviat management boards and boards. The ability of the body to adopt resolutions is most easily determined on the basis of the attendance list. If in doubt, it is acceptable to check if there is a quorum. The actual presence of members of the body in the meeting room is decisive.

The presence of at least half of the members of the collective body to determine the effectiveness of the resolution adopted is a logical solution, but it is not mandatory. By way of example, the Sejm commissions - in accordance with the provisions of the Sejm's Rules of Procedure - are authorized to adopt resolutions in the presence of 1/3 of their members. In the case of commissions of bodies constituting territorial self-government units, the quorum is specified at the statute level, as statutory regulation refers to adopting resolutions by the council or the regional council.

Sometimes the ordinary quorum and the quorum are distinguished. In the latter case, it is about adopting a resolution of special importance by the collegiate body. There is a specific form of an elevated quorum in Polish law. By way of example, if the Sejm is voting on a resolution to shorten its own term, its support is required by 2/3 of the statutory number of deputies, which means that there is a need to respond positively (and therefore to the Chamber) to at least 307 MPs. In the case of local self-government bodies, the increased quorum may only result from the act. For example, the municipal council may pass a resolution to hold a referendum regarding the revocation of a commune head by a majority of at least 3/5 of the statutory composition of the council. This regulation implies the necessity of finding an increased quorum.

Krzysztof Prokop

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R

Referendum - is an institution of direct democracy, consisting of direct appeal to citizens with electoral rights, in order to make decisions on important matters. The Constitution of the Republic of Poland provides for several forms of referendum. The nation-wide referendum plays a key role in matters of special importance to the state (Article 125 of the Constitution). Its special kind is the so--called European referendum (Article 90 (3)). On separate terms, a constitutional referendum (Article 235) and a local referendum (Article 170) are held.

The resolution on the holding of a nationwide referendum may be taken by the Sejm by an absolute majority of votes. The decision on this matter is also authorized by the President, but only and exclusively with the consent of the Senate, expressed by an absolute majority of votes. The referendum takes place on a day off from work, however, it is permissible to conduct a two-day vote. In this case, the referendum takes place on Saturday and Sunday. A referendum is valid if there were no violations of law that could affect the voting result. For the binding result of the nationwide referendum, the participation of over half of the persons entitled to vote is required. Otherwise, the result of the referendum is only consultative.

A local referendum can be managed in all local government units: the commune, poviat and voivodship. According to art. 170 of the Constitution, members of the local government community may decide, by way of a referendum, on matters relating to this community, including the dismissal of a local government authority derived from direct elections. Only through a referendum citizens can decide to dismiss the acting body and the commune head or mayor (city president) because they come from general and direct elections. The obligatory character also has a referendum on the self-taxing of residents of the commune for public purposes.

An initiative to conduct a local referendum may be taken by a body constituting a local government unit (a commune council, a poviat council or a voivodship assembly), 1/10 of the commune residents, 1/10 of the poviat residents or 1/20 of the voivodeship inhabitants. A referendum regarding the dismissal of a body constituting a local government unit is carried out - at the request of residents - by an election commissioner. A referendum regarding the dismissal of a body of a local government unit may take place after the lapse of 10 months from the date of election of the body or 10 months from the date of the last referendum regarding its dismissal and no later than eight months before the end of his term.

A local referendum is valid if at least 30% of those entitled to vote took part in it. When a local government body is dismissed, at least 3/5 of people participating in the selection of a given body are required. The result of the referendum is decisive, if more than half of the valid votes were cast after one of the two solutions. A referendum regarding the self-taxation of residents of the commune is decisive when at least two-thirds of the valid votes were cast in favor of self-administration.

Krzysztof Prokop

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***

Regional Chambers of Accounts (RIO) - are bodies supervising and controlling local government units in the field of financial management, including the implementation of tax obligations and public procurement on the basis of the criterion of compliance with law and compliance of documentation with the actual state. From the point of view of financial management, they are state budgetary units.

RIO perform the following functions:

- supervisory,
- control,
- opinion-giving,
- information and training,
- adjudicates at first instance in cases concerning violation of public finance discipline.

The tasks of the chambers include, among others: assessing the legality of resolutions adopted by the bodies of local government units in certain statutory cases; adjudicating the invalidity of unlawful resolutions; in certain cases, determining the budget of a local government unit; conducting control of finan-

cial management and public procurement in the self-government as well as conducting information and training activities in matters covered by supervision and control.

At present, there are 16 regional chambers of accounts represented by the National Council of Regional Audit Chambers. At the head of each of them is the president, who is appointed and dismissed by the Prime Minister. In each chamber the collegiate bodies defined by law act:

- the chamber of the chamber - consisting of the chairman, who is the president of the chamber, and members;
- adjudicating committee in cases concerning violation of public finance discipline;
- adjudication panels composed of three members of the college.

Chambers carry out at least every four years comprehensive control of the financial management of local government units.

Małgorzata Gorzałczyńska-Koczkodaj

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Regulatory enforcement bodies - the provisions of the Code of Administrative Procedure and other acts are defined by higher-level authorities and central authorities supervising them. Higher level bodies are:

1) From the decisions issued in the first instance by the commune authorities (commune head, mayor, president of the city) within the scope of own tasks may be appealed to the local self-government appeal board, whereas in the scope of tasks assigned to the voivode,
2) From the decisions issued in the first instance by the poviat authorities (staroste, poviat board) may be appealed to the self-government appeal college, and if the regulations state otherwise to the voivode;
3) From decisions issued in the first instance by poviat unions, they may be

appealed to the local self-government appeal college or to the voivode when special regulations so provide;

4) From decisions issued in the first instance by gmina and poviat local government authorities, in cases of public schools established and conducted by legal and natural persons, and in matters of compulsory education and the obligation to study, the appeal is granted to the superintendent of education (acting on behalf of the voivode);
5) From decisions issued in the first instance by the voivodship marshal in matters relating to public administration, the appeal may be appealed to the local self-government board of appeal, in the scope of matters entrusted to the competent minister under an agreement with the voivode;
6) The voivods may appeal to the competent minister from decisions issued in the first instance by voivodes
7) The decisions issued in the first instance by other public administration bodies may be appealed against to their respective superior authorities or appropriate ministers, and in their absence to the organs supervising their activities;
8) Decisions issued by the organs of social organizations may be appealed against to the higher-level bodies of these organizations or in their absence to the state body supervising their activities.

Leszek Graniszewski

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Regulatory Impact Assessment (RIA) - applicable in the law-making process. It is carried out in connection with the adoption of a normative act (RIA ex ante) and in the process of its application (ex post RIA). RIA ex ante consists in determining the expected consequences and their significance of legal solutions adopted: legal, financial, economic, social, political and other. It indicates the

entities affected by the proposed normative act (in the context of their benefits and losses), presents the results of the analysis of the impact of the proposed normative act on them and significant areas of impact (public finance sector, including the state budget and budgets of local government units) territorial, labor market, competitiveness of the economy and entrepreneurship, including the functioning of entrepreneurs). The sources of financing legal regulations are specified, especially if the project causes a burden on the state budget or budgets of local government units. In order to authenticate the findings, the sources of data and assumptions used for the calculation are given. RIA ex ante is a component of the justification for the draft normative act. On the other hand, ex post RIA, as a kind of reflection of the RIA ex ante, consists in determining the consequences of the legal solutions adopted: legal, financial, economic, social, political and other, using a similar methodology to prepare an ex ante RIA. It is used to determine whether the assumed objectives of the regulation have been achieved - to what extent and with what intensity, determine the relationship and reasons for its occurrence between the assumed and acquired status. RIA ex post should be repeated regularly, as are the legal and factual circumstances that accompany the legal regulation.

Conducting RIA is connected with the assumption that the legislator is rational and takes legal solutions that are most effective in achieving the assumed objectives of legal regulation. It obliges him to completely diagnose the issue he wants to submit to legal regulation, and then, when it is in force, check whether its use provokes these effects and the intensity that the legislator assumed. In this way, RIAs are used to optimize law-making. The optimal situation, assumed by the legislator, takes place when the ex post RIA indicates the occurrence of these expected effects and the non-occurrence of those undesirable effects of legal regulation referred to in the ex ante RIA.

Formally, the RIA was formally introduced into the Polish legal order in 2001 by amending the work regulations of the Council of Ministers. From that moment, the preparation of the RIA has become a mandatory element of the mode of preparation of government draft normative acts, formally attached to draft governmental normative acts. In the actual state of the RIA, they are attached not only to governmental draft normative acts, but also to normative acts prepared by other entities. Nevertheless, their quality is diversified and often too general, and thus unfavorable to achieving the assumed goal in the form of effective, rational legislation.

Jacek Zaleśny

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Rules of administrative law - standards of conduct that are particularly important for administrative law. They ensure the consistency of administrative law, and thus serve the correct application of administrative law and achieving the goals they set. They function as interpretative rules, facilitate the interpretation and application of other legal provisions, solve conflicts between them and eliminate gaps in the law.

Despite the attempts made, the principles of administrative law have not been codified and have different legal character. Some of them are expressed in legal regulations (in the Constitution of the Republic of Poland, the "General Principles" of the Code of Administrative Procedure and specific administrative law), while some are of the nature of common law. Regardless of your legal character, the principles of administrative law are legal norms. They are binding for public administration bodies on an equal basis with other regulations and their violation means a breach of the administrative procedure.

The rules of administrative law are variously named and classified. The constitutional principles of administrative law include primarily principles derived from the rule of law (eg trust in the activities of public authorities, legal certainty, the prohibition of retrospective action of the law or the protection of rightfully acquired rights); the principle of proportionality (prohibition of excessive interference); principle of equality; the right to challenge decisions and judgments given in the first instance; the principle of at least two-instance court proceedings.

The principles of administrative law, expressed directly in the "General Principles" of the Code of Administrative Procedure, include: the principle of legality

(being a repetition of the constitutional principle); objective truth; taking into account the public interest and the legitimate interest of citizens from the office; resolving doubts as to the content of a legal norm in favor of a party, unless the conflicting interests of the parties or the interests of third parties are contrary to which the outcome of the proceedings has a direct impact or requires important public interest, including essential state interests, in particular its security, defense or public order, as well as this rule does not apply to the personal matters of officers and professional soldiers; cooperation of public administration bodies; trust in public authorities; providing information to parties and other participants in the proceedings; active participation of parties in the proceedings; insight and speed of operation of public administration bodies; amicable settlement of administrative matters; written form; two-instance, persistence of administrative decisions; judicial control of administrative decisions (which is a repetition of the constitutional principle).

In addition to the "general principles" in the Code of Administrative Procedure, the principle of a free assessment of evidence. On the other hand, the nature of customary law has such principles of administrative law as: wanting no harm (volenti non fit iniuria), you cannot grant more than the party demands (ne eat iudex ultra petita partium), the prohibition of benefiting from lawlessness (ex iniuria ius non oritur) or proof should be given by the one who claims, not the one who denies (ei incumbit probatio, qui dicit non qui negat).

Jacek Zaleśny

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S

Self-government voivodship - shaping the current basic territorial division of the Republic of Poland took place with the adoption on 5 June 1998 of the act on the self-government of the voivodship. According to art. 1 of the aforementioned Act, "inhabitants of the voivodship create, by virtue of law, a regional self-government community".

It is pointed out that "the current territorial division provides approximation to the solutions adopted in other European countries, as well as with respect to the established units determining the shape of regionalization in the European Union countries. According to the definition of the region in European terminology, it is assumed that the region is the largest unit of the administrative division of a country with elected power, legal subjectivity and its own budget. "

The voivodship self-government conducts the development policy of the voivodeship, which consists of:

- "creating conditions for economic development, including creation of the labor market;
- maintenance and development of social and technical infrastructure of voivodship importance;
- acquiring and combining financial resources: public and private, in order to carry out tasks in the field of public utilities;
- supporting and conducting activities aimed at raising the level of education of citizens;
- rational use of natural resources and shaping the natural environment, in accordance with the principle of sustainable development;
- supporting the development of science and cooperation between the sphere of science and economy, supporting technological progress and innovation;
- supporting the development of culture and taking care of cultural heritage and its rational use;
- promotion of the voivodeship's assets and development opportunities;
- supporting and conducting activities for social inclusion and counteracting social exclusion "(see Article 11 paragraph 2 of the Act on the self-government of the voivodship).

The voivodship self-government "performs voivodeship tasks defined by laws, in particular in the field of: public education, including higher education; promotion and health protection; culture and protection of monuments and care

of monuments; social assistance; supporting family and foster care system; pro-family policy; modernization of rural areas; zoning; environmental protection; public transport and public roads; physical culture and tourism; protection of consumer rights; defense; public security; counteracting unemployment and activating the local labor market; telecommunications activities; protection of employee claims in the event of insolvency of an employer "(see Article 14 paragraph 1 of the Act on voivodship self-government).

Marcin Szewczak

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Service relationship - a legal term that does not have a legal definition, but is treated in the legal doctrine as a kind of legal relationship that occurs between specific entities, the content of which is governed by public law (constitutional, administrative, but also by labor law). The content of the service relationship are the rights and obligations of the parties, and the subject of the relationship behavior, required from the obligated person, related to the content of the service. The service relationship is characterized by subordination, determined by service subordination, characterized above all by availability and the obligation to carry out official orders

The subjects of the service relationship are people employed in official positions in: government administration, other state offices, and local government administration. The entities of the professional relationship also include persons who perform functions of state authorities, functionaries of militarized services, prosecutors, judges, teachers and social workers of other state organizational units.

Distinguished are service relations in uniformed services (militarized), which are dominated by administrative business relations characterized by such elements as: the obligation to sacrifice, subordination (including special availability), but also the granting of special powers. In addition, the Constitutional Tri-

bunal ruled that service in militarized formations is characterized by the duty to perform tasks in unlimited hours of work and difficult conditions that require exposure to life and health. The officers of the militarized services (including: the Police, Border Guard, State Fire Service), as well as professional soldiers make the vows of the oath, in which they undertake to sacrifice health and even life for the protection of superior values, and the effects of the oath they cannot to repeal. A characteristic feature of uniformed formation is the obligation to follow orders and instructions, the non-fulfillment of which is an absolute exception. In turn, the manifestation of exceptional availability in the service relations of the militarized services is the possibility of transferring to another position in other places and the limitation in the scope of independent determination of the termination of the service relationship of a professional soldier or officer.

The second category is employee employment relations, which, due to the way it is created, are divided into nominative (appointment or appointment) business relations (non-contractual), which provide more permanent employment, and contractual (contractual) service relations. In the case of appointment to a position related to the managerial function, the nomination may result in establishing only the organizational relationship (if the person appointed is employed in a given organizational unit) or the employment relationship. On the other hand, the term of business relationship on the basis of appointment is understood as the administrative and legal relationship arising from the appointment on the basis of voluntary service, which ceases upon delivery or verbal announcement of the decision on its dissolution or when the event terminating the relationship occurs. What is more important is that the appointing authority is usually an authority located outside the structure of the entity employing the employee, which makes it possible to establish a professional relationship between the nominee and the superior body, having competence to appoint a professional position. Appointment is used, among others towards prosecutors, judges, court referendaries, professional probation officers. In turn, the contractual source of business relationship is characteristic of the employment of the majority of employees and officials of the budget sphere. Contractual service relations do not guarantee such sustainability of employment as in the case of appointed employees, but also to a lesser extent, they are required to be available, especially when compared to appointed employees of the militarized services.

Leszek Graniszewski

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Silence of public administration - in the current legal status, especially in relation to the amendment of the Act of June 14, 1960, effective from June 1, 2017. - The Code of Administrative Procedure (Journal of Laws of 2017, item 1257, as amended), may be it is identified with the tacit consent of a public administration body to a particular behavior of an individual, treated equally with the adoption by the authority of a positive resolution of an administrative matter, taking the external form of an administrative decision. Thus, the silence of public administration is treated here as one of the legal forms of administration. This silence includes two cases of termination of the administrative procedure, as stipulated in the Code: 1) "silent termination of proceedings" - a public administration body, within a certain time (in principle, one month), does not issue an administrative decision or a decision terminating proceedings in the case; 2) "tacit agreement" - the authority, within the law specified period (as a rule, one month), will not bring the so-called objection by way of an administrative decision. In these situations, on the day following the date on which the time limit stipulated for issuing a decision or order closing the proceedings or raising objections, a tacit settlement takes place, that is the substantive termination of the administrative procedure, consisting in the shaping of its material and legal situation (in in particular the granting of the right). In other words, at the indicated moment, a directly determined legal effect will arise, and thus the silence of public administration will produce consequences analogous to those resulting from the issuance of an administrative decision (which is why silence is sometimes called a "conciliatory administrative act"). At the same time, for warranty and evidentiary reasons, the addressee of silence was granted the right to demand by the public administration authority, by way of an order, a certificate of this type of tacit settlement.

Bartosz Majchrzak

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Social assistance - an institution of the social policy of the state, which as one of public policies has, among others, to solve key collective problems, striving to ensure harmony and social integration in the realization of the interests of different communities. The purpose of social assistance is to support people and families in overcoming difficult life situations that they would not be able to overcome on their own, based on their own rights, resources and opportunities (the definition of social assistance is specified in Article 2 of the Social Assistance Act). It is both about preventing the occurrence of difficult life situations and specific assistance activities, eg in the form of social assistance benefits in the form of benefits and services addressed to individuals and families, in order to support them in their efforts to meet necessary needs and live in conditions equivalent to dignity Human assistance is meant to support and not to replace the person and the family by offering them the type, form and scope of services adequate to the circumstances justifying the provision of assistance, eg due to poverty, homelessness and a number of other reasons - some of them are reasons for in particular entitling to social assistance.

Organizations organizing social assistance include government and self-government administration bodies which cooperate on the basis of partnership with social and non-governmental organizations, the Catholic Church, other churches, religious associations and natural and legal persons. The obligation to provide social assistance rests with local self-government units and government administration bodies. The municipalities, poviats and self-governments of the provinces have a special role to play. Their duties include the preparation of an assessment of social assistance resources, based on the analysis of the local social and demographic situation and the development of relevant strategies. The commune and county prepare a strategy for solving social problems, while the

voivodship self-government defines a social policy strategy. There are two groups of tasks performed by the municipality and poviat from the area of social assistance. These are own and commissioned tasks in the field of government administration. The municipalities and poviats receive funds from the state budget for the implementation and servicing of commissioned tasks. In the municipality's own tasks group, some of them have been defined as mandatory, e.g. development and implementation of the aforementioned municipal strategy for solving social problems, with particular emphasis on social assistance programs, prevention and solving alcohol and other problems aimed at integration of individuals and families from special groups risk. Own tasks of the poviat include the development and implementation of the above-mentioned poviat strategy for solving social problems and a number of other tasks, such as training and professional development of social assistance staff from the poviat. Tasks related to the implementation of government tasks envisaged for the poviat include implementation of tasks resulting from government social assistance programs, aimed at protecting the standard of living of people, families and social groups and development of specialist support. The voivodship self-government has to implement its group of tasks in the field of social policy, including social assistance. The social welfare program is part of the voivodeship strategy in the field of social policy. The voivode, as a government administration body, also fulfills the tasks assigned to him regarding social assistance. These include supervision over the implementation of tasks of the gmina, poviat and voivodship self-government, including the quality of the activities of social assistance organizational units and the quality of services.

Bogusława Urbaniak

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Social capital - concerns trust between people in a given community, region or country. Social capital consists of ties between people: trust, mutual understanding, shared values and behaviors that bind members of human networks and communities, and enable joint actions. According to the OECD definition, social capital is "networks along with commonly shared norms, values and understanding of the world that support cooperation within goals between groups." It refers to certain features of the organization, such as: networks, norms and trust, which features support, coordinate and facilitate cooperation for all participants. Social capital can be described using three dimensions:

1) Structural dimension - describes social capital from the perspective of a connection network connecting a unit that recognizes its membership in this network. The best way to create a relationship structure is to organize face-to-face meetings. In large organizations, where direct contact is difficult due to geographic distances, the network structure is supported by information technology that allows quick and accurate location of other employees thanks to catalogs ("yellow pages") that contain employee profiles.
2) Relational dimension - in order for a relationship to be established between people, the following conditions must be met: 1) People should feel mutual responsibility towards each other, that is, feel obliged to voluntarily provide services (favors) and feel the need to reciprocate these favors; 2) The existence of standards that allow for the establishment of common standards of behavior; 3) There must be confidence, or the ability to predict the behavior of the other person in a given situation; 4) Relationships partners must feel belonging to a given structure and identify with it.
3) Cognitive dimension - members of the network must have common interests and a common understanding of problems in the organization and use a common language. The use of a common language allows access to information.

The largest social capital research in the world is conducted by the World Bank (World Values Survey, a team headed by R. Inglehart, University of Michigan). The concept of social capital has become "fashionable" relatively recently, but has been known for over 100 years. It was first used by Lyda Judson Hanifan (1879-1932) in 1916 in the United States. He explained the need for parents to work together on the school's operation. Defining social capital, he used such terms as: good will, brotherhood, sympathy, social relations that connect individuals and families that create social units. Social capital was again "discovered"

thanks to a book by another American Robert Putnam entitled "Bowling Alone: The Collapse and Revival of American Community". He pointed out that phenomena, such as "sprawl of cities", the emigration of the middle class to the suburbs, the development of electronic media destroy traditional social ties. Using the comparison of Robert Putnam: currently Americans "play bowling alone" (in the past, in the USA, in the local communities there were many local clubs and bowling leagues connecting the inhabitants).

Social capital is both a private good (eg an unemployed person will find a faster and perhaps better job than a person with lower social capital). Thanks to social capital, the company will employ more competent and honest employees faster. Social capital is the total of existing and existing resources contained, accessible and derived from the social network of relationships that a human or social unit has. Social capital is inextricably linked to the trust between "strangers". Communities characterized by a higher level of trust are not plagued by crime, their members gain higher education. The dark side of social capital is that communities that trust their members are willing to reject "strangers". Often for own damage. The measurement of social capital began with analyzing the behavior of individual citizens. That's why we have such measurement indicators as:

- Electoral turnout - what percentage of citizens participate in the election?
- Informal social ties - how many guests are invited home in a month?
- The respondent was a member of the committee in a local organization during the last year.
- The respondent has worked in a local organization during the last year.
- Number of social and civic organizations per 1000 population.
- Average number of meetings in local organizations in which the respondent participated.
- Average number of informal meetings in which the respondent participated.
- Volunteering - (eg number of non-profit organizations per 1000 inhabitants).
- How many times did the respondent participate in the work on projects for the benefit of the local community?

Population movements after 1945 had a major impact on regional identity (or actually its degradation) in many parts of Poland. In fact, only Wielkopolska, Zachodnia Małopolska and Podlasie resisted large population movements after 1945 and maintained the continuity of the settlement and the resulting continuity of the local identity of the inhabitants (the original inhabitants of the Slavic ethos were effectively Germanized - by the beginning of the 19th century at the latest). In turn, uncertainty as to the future fate of the so-called The "Regained

Territories" hindered the construction of social capital in Lower Silesia, the present Warmian-Masurian Voivodeship, Western Pomerania and the Lubusz Land.

Jan Fazlagić

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Social communication - the process of creating, transforming and transferring information between individuals, groups and social organizations. The goal of social communication is to shape, modify or change knowledge, attitudes and behaviors in accordance with the interests and values of the transmitters and recipients of the message. Social communication has many features in common with marketing, but the latter is often associated with commercial applications. Meanwhile, social communication aims to convince, consolidate beliefs, promote ideas, etc. Among the target groups that should be communicated to the local government, the following should be mentioned first of all:

- residents of self-government;
- residents of other local governments, including neighboring countries;
- tourists;
- investors;
- non-governmental organizations;
- other public administration offices.

1) In order to assess the quality of social communication in the local government, an audit can be carried out based on the following diagnostic questions:
2) How is "social communication" understood (defined) in the Office?
3) Who in the office deals with this activity (what positions in the organizational structure)? In what dimension of time?
4) Are there any procedures for consultation? If so, what do they rely on? How

is the organization of social consultations going? Who is updating them? How much time is spent on them?

5) In what areas of the commune / poviat functioning are social communication carried out? Are local law issues among these areas?
6) Is there any conviction among office employees that all decisions should be consulted socially? How are decisions made in these matters? What is the attitude of employees towards consulting other entities? Is this treated as a nuisance or a chance to develop better solutions?
7) Are there any BIP update procedures at the office? Who is responsible for the BIP update? How often is the BIP updated? Is it easy to get around the BIP?
8) Does the office cooperate with partner governments from other countries? If so, what is it? What is characterized? What are the benefits of residents? Are the effects of cooperation communicated to residents?
9) How does the office's website work? - evaluation of the functionality of the office's website as a contact tool.
10) Does the office conduct research on the quality of customer service? If so, in what way? If not, how do local government authorities improve the quality of personal service for their clients?
11) Are there any programs in the field of social communication? Are there any innovative initiatives in JST? Is there anything else that is worth paying attention to?

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Social consultations - a form of social communication. They are aimed at making more accurate, optimal and less contested by residents decisions. The effectiveness of social consultations depends both on the organizational efficiency of the local government, the tools used, determination, resources involved, etc., as well as on the attitude of the residents themselves. In areas with low social capital, the effectiveness of public consultations will be smaller. So here we have a potentially negative feedback loop: low social capital means that few people want to influence the decisions made by the local government. These, in turn, taking them with minimal substantive support from non-involved residents, mean that the latter, not noticing their influence on the decisions of local authorities, are

increasingly distancing themselves from the representatives of the authorities. The positive feedback mechanism also works on a similar principle. Public consultations are a form of additional knowledge acquisition. Sometimes they can be seen as a kind of distrust of councilors, who by definition are representatives of residents and should perform consultative functions. Public consultations can be conducted using traditional methods - meetings with residents, as well as modern ones - using the Internet. In the latter case, collecting opinions from Internet users is called "crowdsourcing".

Jan Fazlagić

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Social dialogue - is defined as various forms of negotiations, consultations or exchange of information between representatives of the government, employers and employees, referring to issues related to the adoption and implementation of economic and social policy. In the process of constant interaction, the participants of the social dialogue strive to reach agreement on the control of variable socio-economic factors on a macro and micro scale. A government party consisting of representatives of the executive branch represents the interests of the state, the union party represents various employee organizations at all levels of social dialogue, the employee side represents the interests of employers at all levels of social dialogue. Most often, social dialogue is implemented as a tripartite process, then the participants of the dialogue are the government, trade unions (employees 'representatives) and employers' organizations. It can also be double-sided, then it is run between representatives of employees and employers. It may also take the form of a multilateral dialogue, when, apart from the government side, employers 'parties and employees' sides, representatives of other organizations, eg local self-government or non-governmental organizations, take part in the discussion. In any case, regardless of the number of parties involved, the dialogue plays an important role in dialogue, social dialogue is a party to dialogue, and the dialogue itself has more or less institutionalized character. In an institutionalized dialogue, collective bargaining is conducted by institutions specially set up for this purpose, acting within the framework of applicable law or accepted agreements. Participation in such a process is limited to a few of the most representative

trade union organizations and employers' organizations that can realistically influence the behavior of the members they represent. Non-institutional dialogue can be implemented by concluding collective labor agreements as well as consultations and opinions.

In this form of dialogue, participation of non-governmental organizations is possible. The principles of social dialogue are: independence and equality of the parties to dialogue, trust and compromise, acting in accordance with the law. Social dialogue can take the form of: negotiations, consultations, opinions and information.

In a broad sense, social dialogue is the process of negotiating key decisions in public matters, aimed at socializing the decision-making mechanism and preventing the marginalization of various interests of various social groups.

Danuta Stawasz

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Social participation - it concerns the participation of residents in making decisions. It results from the conviction of people that their actions have an impact on improving their situation and the situation of other people for whom fate and quality of life are concerned. From a psychological point of view, social participation is an element that raises the quality of life, or well-being. Well-being consists of the following elements:

- autonomy,
- involvement,
- gratitude,
- optimism
- dutifulness,
- hope

– Self-Esteem,
– self-efficacy.

Increasing the level of social participation can and should be the task of self-government. For different groups of residents, other forms of activating residents should be chosen. For example, increasing the social participation of young people is effective when the local government takes care of:

– a fun and interactive way of spending time;
– finding time for interaction between young people;
– providing snacks;
– involvement of youth leaders;
– inclusion of existing youth groups;
– use of social media;
– organization of competitions and competitions with prizes.

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Sołectwo / Sołtys - solectwo is an auxiliary unit of the commune, created on the basis of art. 5 para. 2 of the Act of 8 March 1990 on municipal self-government (Journal of Laws of 1990 No. 16, item 90) by the commune council, by way of a resolution, after consultations with residents or on their initiative. As follows from the next paragraph of the referenced article, the rules for creating, merging, dividing and abolishing an auxiliary unit are defined in the commune's statute.

The village council is an element of auxiliary administrative division, a derivative of the fundamental territorial division, constituting a manifestation of participation, streamlining the implementation of the commune's tasks.

Although in u.s.g. the talk is about the village leader and village meeting, as the village councils, this does not mean the prohibition of village councils formation, which is confirmed by the representatives of the doctrine (A. Agopszowicz) and the practice (Mikołów city).

Sołtys is the executive body whose activity is supported by the sołecka council. The legislative organ in the village is the village meeting. The Sołtys and members of the council are elected in a secret ballot, from among an unlimited number of candidates, by permanent residents of the council entitled to vote (Article 36 (2) of the Public Procurement Office). From art. 36 par. 3 u.s.g. it follows that the village

administrator enjoys the legal protection afforded to public officials, even though he is not a public official (unless he was equipped with the right to issue administrative decisions - Article 115 § 13 of the Criminal Code). With reference to the village administrator, the provisions of the penal code on the protection of public officials apply.

Due to the fact that the legislator did not specify in u.s.g. the scope of activities of executive bodies of auxiliary units, including the mayor, is indicated by the following sources of their tasks and competences: provisions of special acts in the field of substantive administrative law, resolutions of the commune council's resolutions, especially the commune's statute and the entity's statute, which carry specific tasks and competences the executive bodies and the systemic norm in the public law sphere (Article 39 paragraph 4 usg), and in the private law sphere (Article 48 paragraph 1 usg).

The tasks of the mayor include primarily the implementation of rural meeting resolutions, as well as tasks resulting from the resolutions of municipal councils, for example collection of taxes and local fees, as well as legal provisions. The village governor is responsible for the village council's duties, as confirmed by, among others, Administrative Court in Krakow (judgment of 29 October 2002, II AKa 258/02, KZS 2002, item 12, item 33).

W u.s.g. the rules for the division of competences between the organs of the village council were not specified. Therefore, it is pointed out in the literature on the subject that the division of competences between the rural meeting and the mayor should be modeled on the provisions regulating this division between the commune council and the management board. In addition, the division of competences should be based on the presumption of the characteristics of a village gathering, in all matters not reserved for the sołtys and village council. The mayor may not be a member of the council or may not be chairman of this council. It should be noted, however, that the village leader will implement the rural meeting with the village council, which means that the mayor de facto acts as its chairman.

Under the current legal status, there is no basis for remunerating the village mayor for the mere fact of performing his function, as it is a social function. However, the mayor is entitled to a diet and reimbursement of travel expenses (see Article 37b of the Public Procurement Office and the judgment of the Supreme Administrative Court of 3 January 1995, II SA 1825/94, LEX No. 10671).

Paweł Sobczyk

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Sołectwo fund - sołectwas, along with districts and housing estates, were included in the Act of 8 March 1990 on municipal self-government to named municipal auxiliary units. An auxiliary unit may also be a city located in the commune. Auxiliary units, which are solectwo, are not equipped with the legal capacity. They cannot conclude contracts or have separate bank accounts. The village council also cannot enact its budget or have its own financial resources. However, unlike other auxiliary units (named and unnamed), the village councils were equipped with the possibility of raising funds under the Sołecki Fund. The lack of statutory restrictions as to the creation of village councils in cities means that attempts are made to create villages within their administrative borders. This is most often due to the desire to obtain additional financial support. The Supreme Administrative Court (NSA) in a judgment of February 4, 2014 (II OSK 2910/13) formulated the conditions when this could be done. According to the position of the Supreme Administrative Court, in certain situations it is possible to create or exist a village council, but it must be considered within the limits of law and law. It is permissible to create village councils only on areas that can be attributed to the characteristics of rural areas. This has its justification in the conditions of urban development, which include in their administrative boundaries the areas that still remain for a long time typical agricultural character. The Supreme Administrative Court in the cited ruling condemned the practice, when contrary to the intentions of the legislator, the concepts of traditional and linguistically shaped content give another meaning only because it allows to circumvent the act on the sołectwo fund.

The sołectwo fund should be understood as the amount of money allocated in the budget of a given commune, intended to meet the needs of a given village council. The rules of granting it are governed by the provisions of the Act of February 21, 2014 on the Sołectka Fund (Journal of Laws of 2014, item 301, as amended). The commune council is obliged to take both a resolution in which it agrees to the separation of the sołecki fund, as well as a resolution in which it does not express such consent. Both resolutions must be adopted by March 31 of the year preceding the budget year. However, there is no need to adopt further resolutions on the separation of the fund due to the fact that it applies in subsequent budget years. However, there is a need to renew the resolution on not agreeing to the separation of the fund, because it applies only in the budget year in which it was taken. The sołecki fund is not a special purpose fund, as defined in the Act of 27 August 2009 on public finance. As a result, its resources may be allocated for the implementation of projects submitted in the application, provided that: they are the municipality's own tasks, serve to improve the living conditions of residents and are consistent with the municipality's development strategy. In addition, money from the fund may be used to cover expenses for actions aimed at removing the consequences of natural disasters. The Act specifies the algorithm for determining the amount of financial resources, which depend on the number of inhabitants of the village council and the current income of the commune. However, by 30 June of the year preceding the financial year, the municipal council may, by way of a resolution, increase the resources of the fund allocated to individual village councils. The condition for the allocation of money from the Sołecki Fund in a given budget year is submission to the head of the commune (mayor, president of the city) of the application, fulfilling certain formal requirements. The application is passed by a village meeting, at the initiative of a village administrator, a village council or at least 15 adult inhabitants of the village council. It should specify the undertakings planned for implementation, their cost and justification. The mayor submits the application to the commune head (mayor, president of the city) by 30 September preceding the budget year. If the application does not meet the formal requirements, it is rejected by the executive body of the commune, at the same time informing the mayor. In the above situation, two solutions are possible. First, the mayor may uphold the initial application and within seven days of receiving the information, via the commune head, hand it over to the municipal council. The second option is to pass a new application by gathering the village and handing it over to the village administrator within 7 days of receiving information via the head of the commune council. The commu-

ne council is obliged to consider both applications within 30 days of their receipt. The commune administrator is bound by the decision of the council. Apart from formal premises, the rejection of the application also justifies the inadequacy of the objectives of the assumed undertakings. If they are not compatible with the municipality's own tasks, they do not improve the living conditions of the inhabitants, they are contradictory to the development strategy of the commune or they will not be transferred to combating natural disasters, the municipal council adopting the budget rejects the application of the village council. The legislator grants the right to change the implemented projects or their scope. The appropriate application must be submitted by the village council to the commune head during the budget year, however not later than after the commune's budget has been approved for a given year and no later than by October 31 of a given budget year. There is also the possibility of joint application by village councils from the area of a given commune for granting funds for implemented projects. In this situation, each of the villages separately adopts the application, which should include the indication of projects planned for implementation in the area of the given village or other village council in the given commune.

Marek Bielecki

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Sources of administrative law - a concept that does not have one universally accepted definition, due to the ambiguity of the term "sources of law", which in its most widespread meaning means a normative act containing valid legal

norms. Most often, the term "sources of administrative law" means normative acts, containing norms of administrative law (material, systemic or procedural), defining the required behavior of their addressees. Sources of administrative law are a generic form of sources of law, distinguished due to the type of legal norms.

The characteristics of the sources of administrative law are: 1) the absolute nature of the norms that constitute their content; 2) the multiplicity and diversity of sources of administrative law; 3) extensive and variable subject of their regulation; 4) the origin of most sources of administrative law from public administration bodies; 5) lack of codification of material and administrative standards; 6) non-uniformity of the administrative law itself as a branch of law.

There are several types of administrative law sources that can be classified due to different criteria. Due to the range of activity, you can distinguish: 1) sources of universally binding law; 2) sources of internal law. Taking into account the position of the body constituting a normative act, the following are distinguished: 1) sources of law established by the supreme state bodies; 2) sources of law set up by central administrative bodies; 3) sources of law set up by government administration bodies in the voivodship; 4) sources of law set up by bodies of local government units. Due to the recipient of the standards, one can distinguish: 1) sources of administrative law regulating relations between public administration authorities and natural persons, legal persons and other organizational units (external relations); 2) sources of administrative law governing relations between state authorities and institutions and subordinate entities (internal relations). Due to the type of norms creating the source of administrative law, one can distinguish: 1) sources of material administrative law; 2) sources of administrative system law; 3) sources of procedural administrative law.

The catalog of sources of law is specified in art. 87 of the Constitution, which refers to the whole system of law. The Constitution divides the sources of law into sources of universally binding law and sources of internally binding law. The sources of administrative law of a universally binding nature are: the Constitution, laws, ratified international agreements and regulations. The acts of local law, which come from the organs of the local government administration and local self-government bodies, also have the character of universally binding law. In addition, statutory regulations are the most commonly applicable sources of law (Article 234). The catalog of sources of universally binding law is closed, both in terms of subject and subject matter, which means that these acts can only be constitutionally authorized organs, and that they can be set only in the forms provided for in the Constitution. The sources of internal administrative law are

acts issued by the internal management bodies of a given public administration body. Internal law acts have a limited scope of application, i.e. they bind only entities subordinated to the body that constitute these acts. They cannot form the basis for issuing administrative decisions. These acts are subject to control as to compliance with the generally applicable law. The catalog of sources of internally binding law is open in terms of subject and subject.

The sources of substantive administrative law are normative acts of general binding nature, aimed at shaping the legal situation of entities located outside the structure of public administration, which may constitute the basis for issuing an administrative decision. The source of this right cannot be acts of internal law. The sources of substantive administrative law are numerous and remain scattered (non-codified). The sources of administrative law can be acts of universally binding law as well as acts of internal law regarding the organization and forms of public administration bodies. The sources of procedural law are acts of general binding law to the extent that the law regulates the procedures applied to the individual. Internally binding legal acts may constitute a source of procedural law only to the extent that this law regulates the procedures applied to entities that are subordinate to the authority that issued such an act. The basic codified source of administrative procedural law is the Administrative Procedure Code of June 14, 1960 and the Tax Ordinance of August 29, 1997.

Anna Tunia

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Sources of public administration financing - in terms of subject matter, public administration is a practical activity, consisting in undertaking and implementing socially useful tasks and performing them on principles defined by law. Public entities must have adequate financial resources to implement the tasks assigned to them by law. In the most general terms, the sources of public administration financing include: public charges (including taxes, contributions, fees, contributions from profit of state-owned enterprises and sole-shareholder companies of the state treasury); other revenues of the state budget, local government units and other units of the public finance sector; financial resources from the European Union; means from assistance granted by the EFTA Member States; inheritances, bequests and donations in cash to public finance sector entities; revenues from the sale of products and services provided by public finance sector entities; income from public property (eg, dividends, rent, tenancy, lease), state loans and public loans; municipal bonds; target funds; funds obtained under public-private partnership; resources of non-governmental organizations; funds obtained from the sale of property; compensation due to units of the public finance sector and others.

Danuta Stawasz

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Spheres of public administration activities - also referred to as the sphere of administrative interference, due to the overriding nature of its activities. It concerns both public administration activities in the external sphere, which consist in creating addressed to individual and / or collective entities of law and / or its application and observance in individual situations, as well as actions in the internal sphere, which include measures of unit managerial actions (eg commands service), collective management measures, such as the creation of standards, have the status of sources of internal law, applicable only in relations between various

levels of administration and actual administration (eg collecting and analyzing information, making socio-economic analyzes, making forecasts).

In the external sphere, widely understood police activities are distinguished, consisting in the protection of safety, order and public peace in relation to life, health and property. The administrative police are to guarantee the inviolability of the current order, property and certain personal rights of natural and legal persons.

The next area is the administration's actions consisting in rationing, referring above all to the administrative-legal formation of the freedom of economic activity and consisting, for example, in issuing permits and concessions for conducting various types of economic, commercial and service activities, after fulfilling the legal criterion resulting from the provisions. Reglamentation also plays a more creative role, based on the criterion of purposefulness in shaping a business activity in a given area, in accordance with the public interest (eg not approving production activity, negatively affecting the natural environment or social environment).

The next sphere of the administration's activity includes activities consisting in ensuring material living conditions in society. This applies to administrative interference in areas that are usually subject to an individual initiative of individuals (eg finding a job), as well as in areas that are primarily left to the administration (eg health insurance). This sphere of the administration's activity depends on the content of the law, but also on the current social policy in this respect (the effect of active policy in this area is such programs as Rodzina 500 Plus or Mieszkanie Plus). Lack of activities in this area may negatively affect the social mood and perpetuate poverty and social exclusion of large social groups, especially in a country like Poland that has experienced deep systemic socio-economic reforms.

The last sphere of the administration's action is the regulation of non-material living conditions in society (intangible benefits). The implementation of these rights is usually done by issuing administrative decisions (eg the decision to place an elderly person in the nursing home) or may result directly from the law (eg school duty). There are also activities in the field of administrative police, eg protection of people against environmental pollution.

The negative premise of the administration's operation are constitutional provisions that prohibit administrative interference in the sphere of rights and freedoms listed in art. 233 of the Constitution of the Republic of Poland.

Leszek Graniszewski

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Stakeholders - are organizations or informal groups, whose area of activity and objectives overlap to some extent with the areas of operation and objectives of public administration organizations (eg cities, poviats), in relation to certain groups of users. These are all groups that are affected by decisions of public organizations and the rules of conduct they apply. Stakeholders are vitally interested in the functioning of the organization itself or the effects of their functioning. They are not directly involved in the implementation of projects (tasks) undertaken by a public organization, but the results of these projects have a significant impact on their functioning and development. Stakeholders are important partners in the processes of managing public affairs, and their presence in decision-making processes, eg in a city, is fully justified by the requirements of management in accordance with the concept of governance and the practical application of participative management methods. Co-management in each case means broadly understood cooperation between public organizations and stakeholders, aimed at maximizing the value in use for residents and external users in the long-term perspective. Stakeholders are a special resource of the organization, they are / can be providers of knowledge / information.

Two definitions of stakeholders can be pointed out - wider and narrower. In broad terms, the term "stakeholders" should be understood as all persons or groups of people who influence the objectives of a public organization or are influenced by the effects of its activities (eg NGOs, housing communities, schools, media, business entities, agricultural rings). In a narrower approach, the stakeholders are those groups or persons who directly depend on the effective management of public affairs by the given organization (eg employees, government agencies, permanent suppliers, competitors).

The public organization is assumed to act on behalf of all stakeholders, which means that the interest of each of them has its own intrinsic value, which should be considered separately, but cannot dominate the interest of other stakeholders. Interactions between stakeholders and the public organization should lead

to satisfaction of stakeholders. This is possible if the public organization builds transparent, long-term and lasting relationships with all stakeholders. It is important to be able to identify the organization's relationships with stakeholders, which determines the ability of the organization to achieve its goals by identifying them and changing their needs and expectations.

Danuta Stawasz

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Starosta is a member of the poviat's management board as a chairman and is the head of the poviat eldership. The staroste was not classified by the legislature as "poviat authorities", since art. 8 sec. 2 of the Poviat Self-Government Act, it is clear that poviat authorities are poviat councils and poviat management. By law, the staroste was "only" qualified as a member of the executive body of the poviat, which is his management (Article 26 (1) and (2) of the Public Service Office). Therefore, the doubts remain current, formulated, inter alia, by Z. Jaku, who wrote: "If [...] the staroste [...] is a public administration body, which is undoubtedly doubtful, then it is certainly not an organ of government administration. Thus, it is an organ of self-government administration, ie a local self-government organ, ie a [...] body of the poviat [...], because there is no other possibility. "

The staroste is elected by an absolute majority of votes of the statutory composition of the council, by secret ballot, by the poviat council within three months from the day the election results are announced by the competent electoral authority.

The staroste makes administrative decisions on matters falling within the scope of the poviat's activity, unless on the basis of u.s.p. they were entrusted to the poviat management. The staroste has special competences related to the superiority of poviat services, inspections and guards, expressed in appointment and dismissal - in agreement with the voivode - heads of these units, approval of their action programs, determination of their joint operation and in the management of activities in certain situations. specified in the Acts concerning individual services, inspections and guards.

Based on Article. 26 par. 2 u.s.p. the mayor, together with the deputy senior and other members, is a member of the poviat board. The staroste organizes the work of the poviat management, manages the current affairs of the poviat and represents the poviat outside (Article 34 paragraph 1).

As it follows from art. 34 par. 2 u.s.p. "In cases of urgency related to the threat of public interest that directly threatens health and life and in matters that may cause significant material damage, the staroste shall take necessary actions belonging to the poviat management. This does not apply to issuing order regulations in the case referred to in art. 42 par. 2 ". The activities listed above require submission for approval at the next meeting of the poviat management. In addition, on the basis of the amended provisions of the Act, the staroste draws up an operational plan for flood protection and announces and cancels an ambulance and flood alarm, and if a natural disaster is introduced, the staroste operates under the rules set out in separate regulations (Article 34 paragraphs 1a and 1b).

In matters related to the poviat, councilors may direct interpellations and queries to the staroste. The staroste or a person appointed by him / her is obliged to provide a written answer no later than within 14 days from the date of receipt of the interpellation or question, these matters are regulated by the provisions of art. 21 par. 9 -13 u.s.p.

Paweł Sobczyk

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State budget - is treated as a centralized fund of public funds, divided by states in connection with the implementation of its tasks (functions). In this form, it is associated with a certain planning device and considered in economic terms. At the initial stage of development, he was referred to as the "balance sheet". It was only with time that the concept of "budget" appeared, which was quickly disseminated and gave rise to many subsequent regulations.

In the current legal status there is a lack of a legal definition of the "state budget", which does not occur either under the Polish Constitution of 1997 or the Public Finance Act of 2009, but was included in the Public Finance Act of 2005. The resignation from the definition of a legal state budget does not change the essence of existing legal regulations. It facilitates the interpretation of budgetary provisions. The situation is similar in other countries, where - apart from the term "state budget" - other terms are used, for example, taking into account territorial specificities: "Federation budget" (FRG), "Republic budget" (Cyprus), "national public budget" (Romania) . Therefore, the legislators are more likely to refer to the legal act that receives the budget, and less often to the state budget in a material sense. In Poland, the phrase "budget act" is used, which before the Second World War was referred to as the "Tax Act". Similarly, in other countries, for example, the terms "federal budget act" (Austria), "financial act" (France) or "the law on state finances". The inclusion of the state budget in the budget law makes it necessary to distinguish the concept of "state budget" from the "budget act", consisting in the fact that the state budget is included in the budget act, and therefore constitutes its integral part.

The state budget is adopted by the Sejm for the financial year in the form of the budget act. The Budgetary Act consists of the state budget, annexes, provisions whose obligation to be included in the budget act results from this Act or from separate acts. The budget act is adopted for the period of the budget year, which coincides with the calendar year. Only the Council of Ministers is entitled to the right of legislative initiative within the scope of the budget act. The draft

budget act should be submitted to the Sejm no later than three months before the beginning of the budget year, ie by September 30 at the latest, unless there is an exceptional case, for example, parliamentary elections and the need to create a new government. The procedure for the examination of a bill by the Sejm runs in three readings. The first reading must take place in the plenary session of the Sejm, then the draft is directed to the Public Finance Committee, and its individual parts to the other Sejm committees. Senate is involved in the process of considering the budget act, which should consider the budget act within 20 days and it is not possible to reject it; he can only make amendments to it. The president has seven days to sign the bill. Unlike in some countries (eg in Bulgaria, Cyprus, the Czech Republic, Estonia, Lithuania, Latvia, Slovakia), the President of the Republic of Poland cannot apply the legislative veto. It can, however, apply to the Constitutional Tribunal in the mode of preventive control of norms. The Tribunal is obliged to issue a ruling not later than within two months.

The Public Finance Act indicates the content (content) of the state budget, which includes: the total amount of projected tax and non-tax revenues of the state budget, the total amount of planned state budget expenditure, the amount of planned expenditures, the amount of the planned expenditure limit, the amount of the planned state budget deficit together with the sources of its coverage, the total amount of projected revenues of the European funds budget, the total amount of planned European budget expenditure, the result of the European funds budget, the total amount of planned state budget revenues, the total amount of planned state budget expenditures, planned balance of revenues and expenditures of the state budget, commitment limit title of loans and borrowings taken and securities issued.

Grzegorz Kuca

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State Long-Term Financial Plan (WPFP) - was introduced in Poland in the Public Finance Act of 2009. In the original wording of this Act, it was defined as the "plan of income and expenditure and revenues and expenditures of the state budget for four financial years". In the current legal status there is a lack of a legal definition of WPFP.

Multiannual financial (budget) planning is an element of modern public finance management as a tool for effective implementation of structural reforms and the use of strategic budget tools in the long run. It is assessed as an instrument of rational spending of public funds, increasing the credibility, transparency and predictability of the state's fiscal policy and making it possible to match the planning at the level of the EU finances. The expected benefits from the introduction of multiannual planning are primarily to increase the efficiency of spending public funds, facilitate linking expenditure to medium- and long-term government priorities, improve the use of EU funds, and focus activities on the sustainability of public finances in the medium and long term. Its introduction can be associated with the implementation of Council Directive 2011/85 / EU of 8 November 2011, which was intended to strengthen budgetary discipline, including improvement of EU supervision, and contribute to increasing the stability of public finances of the EU and the Member States.

The National Long-Term Financial Plan is prepared for a given financial year and three consecutive years. The draft of this plan is presented to the Council of Ministers by the Minister of Finance. Unlike in some countries, the parliament (Sejm, Senate) does not participate in this procedure. The WPFP shall be adopted by the Council of Ministers by 30 April and announced in the Government Gazette of the Republic of Poland "Monitor Polski" and in the Public Information Bulletin. It is not absolutely mandatory, but it is disposable, which means that it is treated as a guideline for public authorities and the forecast of a long-term financial situation and the state's possibilities in a perspective longer than one year, enables long-term financial and investment policy. The State Long-Term Financial Plan is the basis for preparing the draft budget act for the next financial year. Information on the implementation of the WPFP is presented together with the annual report on the implementation of the budget act.

The provisions of the Public Finance Act show that the WPFP contains a convergence program, developed in accordance with Council Regulation (EC) No. 1466/97 / EC of 7 July 1997 on the strengthening of budgetary positions supervi-

sion and supervision and coordination. In the part containing the convergence program, it additionally specifies: the main objectives of social and economic policy, planned activities and their impact on the level of revenues and expenditures of the general government sector, referred to in the Regulation of the European Parliament and of the Council (EU) No. 594/2013 of 21 May 2013 on the European system of national and regional accounts in the European Union, including the long-term sustainability of public finances, the planned initial amount of expenditure calculated in accordance with the so-called counter-cyclical expenditure rule, changes in the scope of undertaken actions and objectives, in relation to the previous convergence program, preliminary forecast of basic macroeconomic values, together with assumptions being the basis for its elaboration.

Grzegorz Kuca

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Subsidiarity - the word "subsidiarity", as Janelle Kerlin notes [2002], is strongly related to the teaching of the Catholic Church. It means that higher levels of management should not intervene in the activities of lower levels (levels), but only provide support in coordinating their activities. Subsidiarity is therefore strongly related to the independence of action. According to the idea of subsidiarity (also referred to as subsidiarity), higher levels (structures) refrain from interfering with the functioning of lower structures, as long as they manage to accomplish their tasks themselves.

The recent history of poviats in Poland begins its chapter in 1998, when work on the local government reform and the three-tier administrative division of the country ended. One of the assumptions of the three-tier division of public administration was precisely the principle of subsidiarity. The main criterion for creating a poviat is its population potential - the poviat should assume that it should provide public services, which it is not profitable to provide at the commune

level. However, scale effects are difficult to achieve in some poviats, in a situation of gradual depopulation of the country. The table shows the size of poviats in the years 1998-2013, in the light of the objectives of the local government reform.

Table 1. Poviats filling the size criteria from 1998

	1998	2013	Prognosis for 2035
Number of poviats with over 50,000 inhabitants, but with fewer than 5 municipalities	11	13	10
Number of counties with less than 50,000 residents	50	67	95
Number of cities with poviat rights with less than 100,000 inhabitants residents	26	27	33

Jan Fazlagić

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Supervision over the activity of the voivodship self-government - from art. 171 of the Constitution of the Republic of Poland show that "1. The activity of the local government is subject to supervision from the point of view of legality. 2. The bodies of supervision over the activities of territorial self-government units are the Prime Minister and voivodes, and in the area of financial matters, the regional accounting chambers. 3. The Sejm, at the request of the Prime Minister, may terminate the body constituting the territorial self-government, if that body grossly violates the Constitution or statutes."

Supervision over the activity of territorial self-government is the sum of control powers and the possibility of binding influence on supervised authorities. In the

case of local government units, the assessment of their activity is based on the criterion of legality.

The provisions of the Basic Law concerning the supervision of territorial self-government activities have been clarified in chapter no. 7 of the Act of June 5, 1998 on the self-government of the voivodship. From the provisions of the Act (Article 78, paragraphs 1 and 2) it follows in the first place that: "Supervision over the activities of the voivodship self-government is exercised by the Prime Minister and voivode, and in the financial matters - the regional accounting office. 2. The supervisory authorities may enter the voivodship's activity only in cases specified by law ". In turn, in art. 80 it was decided that: "The supervisory authorities have the right to demand information and data concerning the organization and functioning of the voivodship, necessary to exercise their supervisory powers."

The Prime Minister, at the request of the minister competent for public administration, in the event of no prompt improvement and prolonged lack of effectiveness in performing public tasks by the voivodship self-government bodies, may suspend the voivodship self-government bodies and establish a receivership for a period of up to two years, however than to the election of the province board by the regional council of the new term. As follows from the following paragraphs of art. 85 u.s.w .: "2. The establishment of a receivership may take place after prior submission of charges to the voivodship self-government bodies and calling on them to immediately submit a program to improve the situation of the voivodship. 3. The government commissioner is appointed by the Prime Minister at the request of the voivode, submitted through the minister competent for public administration. 4. The government commissioner takes over the tasks and competences of the voivodship self-government bodies on the day of their appointment.

The possibility of establishing a government commissioner by the Prime Minister, at the request of the minister competent for public administration, was also provided for in art. 33 para. 6 u.s.w .: "If the voivodship assembly selected as a result of the pre-term elections referred to in para. 3, shall not elect the management board within the time specified in art. 32 para. 1, is terminated by law. Information on the dissolution of the regional council shall be made public in the manner specified in paragraph 2 ".

The Prime Minister may also - pursuant to art. 84 u.s.w. - apply to the Sejm for dissolution of the acting body, ie the voivodship parliament, which is tantamount to the dissolution of all voivodship self-government bodies. The Prime Minister,

at the request of the minister competent for public administration, then appoints a person who until the election of new organs of the voivodship self-government performs the function of these bodies. As it is noted in the literature on the subject, such a person is a temporary body of a territorial self-government unit, not a government commissioner.

It should be noted that analogous solutions - to those adopted by the legislator in relation to the supervision of the province's activity - are applicable to the self-government of the commune and poviat (see in particular Articles 28f, 96, 97 usg and Article 29 paragraph 3a, 29 paragraph 5 , 83, 84 usp).

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System of public administration - also referred to as the "legal organization of administration" is a way of organizing the administration, which is a consequence of the social, legal and economic model of the state adopted in the Constitution of the Republic of Poland. The key to the system of public administration is the democratic principle

The principles of a democratic state of law, three-divisions of power, subsidiarity of the state, uniformity of the state and the principle of decentralization of public authority are of key importance for the model of the public administration system.

As part of public administration, the following departments are distinguished: state, government and self-government administration. The state administration can be understood as all public administration bodies, administration entities acting on behalf of the state and executive authorities competent for the whole state.

Governmental administration includes: the Prime Minister, the Council of Ministers and ministers in charge of the government administration department. Together, these entities form a category of supreme government administration bo-

dies, to which central organs of governmental administration are subordinated, and competencies corresponding to the superior body. At the same time, these bodies may have their own quasi ministries - the structure of regional bodies at the provincial or lower level. Such an example is the General Conservator of Monuments, superior to the Provincial Conservators of Monuments, but he himself is subordinate to the minister competent for culture and protection of national heritage.

There are distinguished organs of government administration, which include: voivodes, organs of the combined administration and non-joint administration in the voivodship, staroste and other entities performing the functions of government administration in the area.

In addition to the government administration, a key role in the Constitution of the Republic of Poland was granted to the local government administration, connected with the fundamental territorial division of the state, taking into account social, economic and cultural ties. With regard to local self-government, the legislator decided that "The territorial system of the Republic of Poland ensures decentralization of public authority" (Article 15 paragraph 1). As it follows from art. 169 sec. 4 of the Constitution of the Republic of Poland "The internal system of local government units is defined, within the limits of laws, by their constituent organs".

Territorial self-government consists of residents of a given territory, who simultaneously exercise power in that same government, along with the bodies of individual units. The current structure of self-government administration consists of municipalities, poviats and voivodships. These units are not interconnected or dependent, which results in the loneliness of the commune, poviat or voivodship within the administrative structure of the state.

Aside from the organizational structure of the state, there are entities that perform the functions of public administration granted, whether by law or by agreement. In this area, the privatization of public administration tasks and entities performing these tasks are becoming more and more important.

Paweł Sobczyk
Mateusz Pszczyński

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Target funds - public purpose funds are organizational forms created by virtue of a legal act (most often by law) that serve public authorities to collect funds from strictly identified sources. The collected funds must be spent on precisely specified goals for which the fund has been set up. Establishment of an earmarked fund means the separation of the organizational and / or financial part of public funds from the general pool of public funds. The consequence of this solution is to provide sources of financing for a strictly defined sphere of activity. In addition, some public funds are associated with designated tasks. This connection increases the rank of tasks performed by a given special fund. As an important feature of earmarked funds, it is possible to give an indefinite period of their operation, which, however, is usually longer than one year.

Targeted funds are a source of financing for some tasks within the public sphere that are important alongside the state budget and local government budgets. The effectiveness of earmarked funds depends on the amount of funds raised.

Target funds have the following functions:

1) allocation of financial resources;
2) redistribution of income in the economy and society;
3) mobilization of public funds;
4) rationalization of public expenditures - the basic premise for the creation of earmarked funds is the rationalization of spending public funds.

The special-purpose fund can function as a separate account separated from the state budget, where revenues and receipts are collected, and from which the competent administrator (usually the relevant minister) has the funds collected. An example of such a special purpose fund in Poland is the Labor Fund. The second solution is to create a special purpose fund by establishing an organizational structure and giving it a legal personality. At that time, the administrator of the funds accumulated on the fund's accounts is the body of this fund, for example the president of the board of the Social Insurance Fund or the State Fund for Rehabilitation of the Disabled (PFRON).

On the international scale there are transnational public special purpose funds, eg United Nations funds, or special purpose funds operating within the EU, such as: Cohesion Fund, European Regional Development Fund.

In terms of the subject, special-purpose funds can be distinguished: financing financial social benefits, financially supporting areas with limited self-financing

opportunities (eg culture, sport), financing social infrastructure, environmental protection, or funds financing economic fields (eg agriculture, fisheries).

Danuta Stawasz

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Task budget - is one of the terms of the new budgeting model, result-oriented in relation to public expenditure. The provisions of the Public Finance Act introduced a definition of the state budget task arrangement, which is a statement of State budget expenditure or the costs of the public finance sector unit, prepared according to the state function, meaning individual areas of state activities and budgetary tasks, grouping expenditures by objectives as well as budget tasks, including with measures determining the degree of goal completion.

The essence of the task-based budget is the introduction of public expenditure management through appropriately specific and hierarchical objectives, in favor of achieving specific effects, measured using a fixed system of measures.

The task budget method can also be used in local government units. This applies both to statutory competences, duties ordered by the government administration, as well as to others resulting from the will of the self-government, determined on the basis of the priorities included in the development strategy.

Małgorzata Gorzałczyńska-Koczkodaj

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Tax - one of the oldest financial categories as a common public tax. In broad terms, tax is defined as a monetary, unpaid, compulsory, non-returnable, general, unilateral benefit, imposed by the state or other public entity under legal provisions. The cash character distinguishes the tax from other material or personal benefits for the state and consists in the fact that it is metered and collected in money - as the legal tender in a given country. Tax coercion results from the imperious powers of the state, based on legal acts, in relation to all citizens of a given country; it is a legal obligation. The non-returnable character of the tax consists in the definitive transfer of funds to the state budget, while the unpaid means that the taxpayer does not receive any direct benefits from the state in return for payment of the tax. All these characteristics are necessary to determine the tax and distinguish it from other public tributes. The internal structure of the tax consists of: the taxpayer, the subject of taxation, the tax base, the tax rate, the tax scale, other conditions. Taxes are meted and enforced by the tax administration, with specific tax rules. Taxes are divided according to various criteria, of which the most important are: the criterion of tax evasion, the criterion of budget supply and the criterion of tax base. Regarding the form of taxes and their transferability, one distinguishes between direct taxes and indirect taxes (VAT, excise duty, tax on games). According to the criterion of budget supply, taxes are divided into: state budget taxes and local government taxes (agricultural tax, forest tax, real estate tax, transport means, inheritance and donations, and civil law transactions). Due to the subject of taxation, the following taxes are distinguished: property, income, income and consumption taxes.

Krystyna Brzozowska

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Tax administration - part of the public finance administration in the field of collecting public funds, including state and local government taxes from the side, as well as those that were not called taxes in legal regulations, but constitute the income of the state budget or local self-government units, and the obligation to pay them for these entities results from the Act. The task of the tax administration is to calculate cash, disposable and necessary to meet public needs, collect these funds, supervise their entirety and turnover, over the proper division and consumption.

Tax administration is also called tax administration, although its scope is broader; it covers administrative bodies dealing with the collection of public funds and their distribution. Tax administration, on the other hand, consists of tax authorities (Minister of Finance and heads of tax offices) and bodies of local government units.

Since 2017, the National Treasury Administration has been operating in Poland, defined as a specialized government administration, performing tasks related to the implementation of revenue from taxes, customs duties, fees and non-tax budgetary claims, protection of the interests of the Treasury and protection of the European Union customs area, as well as ensuring service and support of the taxpayer and payer in the proper performance of tax obligations as well as support and support for the entrepreneur in the proper performance of customs duties.

Krystyna Brzozowska

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Tax authority - an element of taxing power. Tax authority refers to the power to set up taxes, model tax burdens and collect taxes (to implement tax receipts). Taxation power concerns the pursuit of taxation policy as well as the design and creation of tax law. The power to shape (model) tax burdens includes the rights - as part of statutory authorization - to model elements affecting the level of tax burdens (extending the catalog of discounts and exemptions, rate differentiation, as well as determining tax payment terms). The tax collection authority concerns the rights to collect, measure, verify, control and enforce taxes, and register taxpayers and other entities for tax purposes, as well as to shape the tax administration system and organization that performs the functions of the state, including public taxation. Tax authority complements the penal authority, including powers to recognize, prevent and detect fiscal offenses and petty offenses as well as the power to dispose of tax revenue.

Units of local self-government do not have full tax authority; they can only make decisions regarding the granting of reliefs, deferrals and cancellations as well as the abandonment of tax collection constituting the budget revenues of municipalities. Tax authorities at the level of local government units in Poland are held only by gminas that obtain their own tax revenues. The active implementation of tax rulings may, on the one hand, cause a reduction in tax revenues, and on the other, it may provide other objectives that are justified from the point of view of commune development, such as increasing investment attractiveness for potential investors and attracting capital to further develop the local government unit. Further decentralization of the tax system and extension of the tax ruling may result in the excessive use of fiscal preferences, and thus increasingly deplete the budget revenues of municipalities.

Krystyna Brzozowska

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Terrain public administration - the existence and activity of local public administration is a derivative of the three-tier territorial (administrative) division of the state. At the provincial level, there is a dual public administration: government and self-government. Regional government administration is an extension of the executive power of the prime minister and the Council of Ministers on the ground and is performed by the voivode and other organizational units, which are composed of the heads of provincial combined services, inspections and guards, and non-combined administration bodies. The managers of the combined services, inspections and guards perform their tasks and competences of the government administration on their own behalf, pursuant to laws and on behalf of the voivode, based on the statutory authorization. Non-paired administration authorities implement competences and tasks of government administration on the basis of statutes. On the other hand, territorial self-government bodies meet the competences and tasks of government administration, resulting from statutes or by virtue of an agreement with government administration bodies. The managers of services, inspections and guards at the poviat level perform the competences and tasks of the government administration that were entrusted to them in statutes. The heads of provincial and poviat services, inspections and guards operate under the authority of the voivode and staroste respectively.

The bodies of other self-governments perform the competences and tasks of the government administration if they have statutory powers to perform tasks of the government administration or have concluded an agreement with a government or self-government administration authority.

Leszek Graniszewski

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Territorial division of the state - it is a relatively permanent dividing of the territory of the state, made for local and / or regional administrative units of the state or for non-state entities performing public administration tasks, aimed at establishing an appropriate authority in each administrative unit. Territorial division is created in order to create a territorial basis for the operation of not only public administration bodies, but also other administrative entities, eg maritime offices, assay offices, the judiciary and the prosecutor's office. The creation of territorial division units serves to ensure the effectiveness and efficiency of public tasks. The existence of the territorial division of the state results from the principle of decentralization, manifested by the existence of local administrative bodies, located as close as possible to the citizen. Territorial division is carried out by means of legal norms, however, when it is made, consideration is given to political, social, economic, cultural, historical, demographic, as well as physiographic characteristics of the area and urban layout. When making a territorial division, climatic, geological and tourist conditions are also taken into account.

Leszek Graniszewski

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Transparency of the operation of public administration bodies - public administration serves to satisfy the individual and collective needs of citizens. It consists of pendent state organs and local self-government bodies. It consists of both offices organized in separate structures and people who create them. The principle of openness of public administration bodies is currently the standard in democratic countries. In the Polish reality, guarantees regarding its implementation by citizens are included, inter alia, in the constitution, acts of international law, European Union law and in specific laws. Pursuant to the Basic Law, every citizen has the right to obtain information about the activities of public

authorities and persons performing public functions. In addition, this right also includes the possibility of obtaining information about the activities of economic and professional self-government bodies, as well as other persons and organizational units to the extent that they perform tasks of public authority and manage municipal property or State Treasury assets. There is also openness of entities representing state legal persons or legal persons of local self-government, as well as entities representing other state organizational units or organizational units of local self-government. The scope of the right to information is regulated in numerous normative acts. It includes access to documents and access to meetings of collegial public authorities, coming from general elections, with the possibility of sound or image recording. In addition, the Act on access to public information gives the right to access to the so-called processed information to the extent that it is of particular interest to the public interest. The legislator did not specify the term "processed information", but it can be assumed that this is information that was created by a specific office or on its behalf and is aimed at clarifying and clarifying messages that only he has. Information processing should therefore be regarded as an intellectual process, because at the stage of formulating the statements, the choice of the most relevant content for the given case must very often be made. In addition, the principle of openness of public administration bodies is implemented through transparency and transparency of public finances. The legislator provides, among others openness of budget debate in the Sejm, the Senate and bodies constituting local government units. In addition to the public are given m.in. data from the report on the implementation of the budget and the amounts of subsidies and subsidies received.

The Act on Spatial Planning and Development assumes the right to inspect the local spatial development plan and free of charge receiving and outlines from the plan. In turn, in the public procurement procedure, the right of access to the procedure protocol, which contains detailed information about a given order, has been regulated in detail. Local government acts guarantee the implementation of the principle of transparency by enabling citizens to obtain information, access to sessions of resolutions and committee meetings as well as access to documents resulting from the performance of public tasks, including minutes of meetings of constituting authorities and committees. Detailed access rules should be regulated in the statutes of individual units. In addition, there is an obligation to submit property declarations by persons, representing executive and executive bodies, specified in self-government acts. The information provided relates to separate property, property constituting a marriage community, statements regar-

ding business activities conducted by relatives and employment of these people in self-government organizational units. Every citizen has the right to access documents on administrative matters in which he is a party to or participant in the proceedings. This is not a general, but an individual right. The provision of public information may take place in several forms. It can be an announcement in the Public Information Bulletin, which is an official ICT publication. The principle of openness is also used by the Central Repository of Public Information, where data is placed that is of particular importance for the development of innovation and the information society. Public information that has not been made available in the Public Information Bulletin or the Central Repository is made available upon request. On the other hand, in a situation where public information can be made available immediately, it is done either verbally or in writing, without the need to submit an application. In addition, public information can be read by way of displaying or displaying in public places, or by installing devices enabling reading the information in those places. There is also the right to enter meetings of bodies carrying out public tasks, with the possibility of receiving written, audiovisual and ICT materials, documenting their course. The right of access to information is not an absolute right and is subject to certain limitations. It is, among others, freedom and rights of other persons and economic entities, protection of public order, security or important economic interest of the state. The right to public information is limited to the extent and on the principles set out in the provisions on the protection of classified information and on the protection of other secrecy protected by law. In addition, the restrictions include provisions on enforced restructuring. The privacy of a natural person or business secret may be protected. However, this limitation does not apply to information about persons performing public functions related to the performance of these functions, including the conditions of entrusting and performing functions, and the case when a natural person or an entrepreneur resigns from their right. You cannot, subject to the abovementioned circumstances, limit access to information on matters resolved in proceedings before state authorities, in particular in administrative, criminal or civil proceedings, for reasons of protection of the party's interest, if the proceedings concern public authorities or other entities performing public tasks or persons performing public functions - in the scope of these tasks or functions.

Marek Bielecki

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Treasurer - in medieval Poland, the treasurer was a clerk dealing with royal treasure: valuables, jewels, documents. In the local government system, the treasurer is the chief accountant of the budget of the local government unit. The submission of a countersignature by the treasurer determines the validity of the activities performed, consisting in taking out credits and loans and granting loans, sureties and guarantees, as well as issuing securities. The Treasurer, who refuses to countersignate, makes the countersignature on the written instruction of the chairman of the board of the local government unit, except when the execution of the order would constitute a crime or offense. In this case, the treasurer informs the body constituting the local government unit and the regional accounting chamber.

The commune treasurer is the chief accountant of the commune's budget. Manages the finances of a given local government unit. Pursuant to the act on local government, it is not a public official. He is obliged to make a property declaration every year. The role of the treasurer of the commune is not limited only to the competencies of the accountant, but especially to the greater role of the financial director who manages the finances, and is a consultant in financial terms for the president, mayor or mayor. He should not only look at the tables and decide where to have any expenses booked, only advise, indicating a few variants of solutions, such as optimizing costs in the municipality ..

The Treasury is entrusted with duties and responsibilities in the area of: keeping the entity's accounts; execution of cash orders; making a preliminary check of compliance of economic and financial operations with the financial plan as well as completeness and reliability of documents regarding business and financial operations. As proof of the initial check, the treasurer signs the relevant documents, which is synonymous with the fact that he does not raise any objections as to the correctness of the operation and its lawfulness as well as the completeness, reliability and correctness of documents, and states that the obligations include in the entity's financial plan.

Leszek Graniszewski

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U

Union of Polish Metropolises (UMP) - was established in Krakow in 1990 on the initiative of presidents: Gdańsk, Krakow, Poznań, the Capital City of Warsaw and Wroclaw. At the beginning of its activity, the UMP functioned in the form of a convention of city presidents, and in 1993 it was transformed into a foundation that is a national organization of local government units and signed up as one of the initiators of establishing a Joint Government and Territorial Self-Government Commission. The UMP aims to: jointly solve specific problems of big cities; supporting the development of territorial and economic self-government; promotion of initiatives and activities related to the creation and functioning of regional and local structures; cooperation with state authorities and national, foreign and international organizations to increase the role of metropolis in the state and European integration. As part of the UMP, representatives of member cities cooperate in 12 problem commissions. 12 cities currently cooperate in the Union of the Metropolis of Polish Cities: Białystok, Bydgoszcz, Gdańsk, Katowice, Kraków, Lublin, Łódź, Poznań, Rzeszów, Szczecin, Warsaw and Wrocław. With the exception of Szczecin, other member cities belong to the association of major European cities - Eurocities. Representatives of the Union of Polish Metropolises sit in the Joint Commission of the Government and Local Self-government, the Committee of the EU Regions, the Congress of Local and Regional Authorities of Europe (CLRAE).

Iwona Wieczorek

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Unia Metropolii Polskich https://www.metropolie.pl/pl/ [03.11.2018].

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Union of Polish Towns - is a voluntary form of association associating small towns, urban-rural communes, as well as rural ones. It brings together about 130 small towns from all over Poland, established in 1991 with headquarters in Kazimierz Dolny. The Union's authorities are: the General Assembly of Members, the Union's Board and the Audit Commission, and its members are divided into: real, supportive and honorary. A real member may be a commune which is a small town (a town) or a commune, whose seat of authority has or intends to achieve the character of a small town, as well as a commune feeling for links with Polish towns, accepting the Statute and the Union program. The Union represents the interests of small towns and municipalities and promotes political and legal solutions that are beneficial from the point of view of local governments and their communities. Representatives of the Union represent the interests of members in: the Joint Government and Local Government Committee (KWRiST), the Congress of Local and Regional Authorities of Europe (CLRAE), the Committee of the Regions of the European Union, and participate in the works of the Sejm and Senate Committees, the Tripartite Commission for Socio-Economic Affairs, a number of Monitoring and Steering Committees for European Funds.

Iwona Wieczorek

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Unia Miasteczek Polskich http://ump.home.pl/ump/index.php [03.11.2018].

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Union of Voivodships of the Republic of Poland (ZWRP) - is an association of all Polish provinces established in 2002, the purpose of which is to represent the interests of voivodships on the national and international forum in the field of the implementation of European funds; initiating and giving opinions on draft legal acts; in-

spiring and undertaking joint initiatives affecting the socio-economic development of the regions; representing the Union of Voivodeships of the Republic of Poland in the work on long-term and medium-term national strategic documents; exchange of experience and good practices. The organs of the ZWRP are: the General Assembly, the Board, the Audit Commission, the Convention of Marshals of the Voivodships of the Republic of Poland, the Convention of Presidents of the Sejmiks of the Voivodships of the Republic of Poland. The problem commissions of the Union of Voivodships of the Republic of Poland, serving as consultative and advisory role, are appointed by the General Assembly, which includes delegated representatives of 16 provinces. The Commission also has expert teams supporting their work. The organization actively participates, among others, in the works of the Joint Government and Local Government Commission (KWRiST), the Committee of the European Union Regions, the Congress of Local and Regional Authorities of Europe.

Iwona Wieczorek

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Unions and agreements of territorial self-government units - the implementation of various tasks assigned to the municipalities, poviats and self-government provinces (jst) requires organization, i.e. the appointment of various organizations, related interrelationships with each other, forming an organizational system, directed at the commune, county and voivodship missions self-government. Under this system, one can point to unions and agreements as organizational and legal forms of cooperation of local government units. A union can be formed by territorial self-government units, then the units that create them assign to them specific duties and

tasks to perform. It may be created by virtue of a statute, then the entities indicated by the legislator are obliged to join it and perform statutory tasks assigned to it. The Union performs public tasks on its own behalf and on its own responsibility, has legal personality, and its independence is subject to judicial protection.

The union operates on the basis of the statute, which includes:

1) the name and seat of the association;
2) participation and duration of the relationship;
3) tasks;
4) organs of the association, their structure, scope and mode of operation;
5) the rules of using the objects and devices of the relationship;
6) rules of participation in the costs of joint operations, profits and covering compound losses;
7) rules of membership and membership of the union and principles of property settlements;
8) principles of liquidation of the compound;
9) other rules defining cooperation.

The union's constituting and controlling body is the assembly of the union, which consists of representatives of the organizations that create it. The executive body of the union is the management board. The union's board is appointed and dismissed by the assembly from among its members.

The agreement is another organizational and legal form of cooperation between territorial self-government units. JSTs may conclude agreements on entrusting one of them with public tasks specified by them. The unit performing public tasks covered by the agreement, at the same time accepts the rights and obligations of the other parties to the agreement, related to the tasks entrusted to it, and the other members of the agreement are obliged to participate in the costs of the entrusted tasks. They also have the right to control whether the implementation of tasks is carried out in accordance with the terms of the concluded agreement.

Danuta Stawasz

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V

Voivodship Board - in accordance with the provisions of the Act on the voivodship self-government "the voivodship board is the executive body of the voivodship. The voivodship's board, consisting of five people, includes the voivodship marshal as its chairman, deputy marshal or two deputy speakers and other members. A member of the voivodship board cannot be a person who is not a Polish citizen. Membership in the province board cannot be combined with membership in the body of another local government unit and with employment in government administration, as well as the mandate of the deputy and senator. Loss of membership in the province board takes place on the day of selection or employment. Resolutions of the voivodship board are passed by a simple majority of votes, in the presence of at least half of the statutory composition of the management board in an open vote, unless the provisions of the Act state otherwise. In the case of an equal number of votes, the voivodeship marshal's voice decides "(see Article 31 of the Act on voivodship self-government).

The provisions of the Act stipulate that "the voivodship assembly shall elect the voivodship board, including the voivodship marshal and no more than two deputy marshals, within three months from the day the election results are announced by the competent electoral authority. The voivodship regional assembly elects the voivodship marshal by an absolute majority of votes of the statutory composition of the regional council, in a secret ballot. The voivodship parliament shall elect the deputy speakers and other members of the board at the request of the marshal by an ordinary majority of votes, in the presence of at least half of the statutory composition of the regional council, by secret ballot. The Marshal, Deputy Marshals and other members of the Voivodship Board may be elected from outside the voivodship assembly "(see Article 32 of the Act on the voivodship self-government).

The voivodship board performs "tasks belonging to the voivodship self-government, not reserved for the voivodeship council and provincial self-government organizational units. The tasks of the voivodship board include in particular:

- implementation of voivodship regional council resolutions;
- managing the property of the voivodship, including the exercise of rights from shares and shares held by the voivodship;
- preparation of the project and implementation of the voivodship's budget;
- preparation of voivodship development strategy projects and other development strategies, spatial development plans, regional operational pro-

grams, programs to implement the partnership agreement in the field of cohesion policy and their implementation;
- monitoring and analyzing development processes in the spatial layout and voivodship development strategy, regional operational programs, development programs and programs serving the implementation of the partnership agreement in the cohesion policy and territorial contract, referred to in the Act of 6 December 2006 on the principles of conducting development policy;
- organizing cooperation with the structures of regional self-government in other countries and with international regional associations;
- managing, coordinating and controlling the activities of voivodship self-government organizational units, including employing and dismissing heads of provincial self-government organizational units;
- adopting the organizational rules of the marshal's office "(see Article 41 of the Act on the self-government of the voivodship).

The voivodship board performs "voivodship tasks with the assistance of the marshal's office and voivodship self-government organizational units or voivodship legal persons" (see Article 45 of the Act on voivodship self-government).

Marcin Szewczak

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Voivodship Marshal - member of the Voivodship Executive Board - a collective executive body of a voivodship - elected by an absolute majority of the statutory composition of the regional council, by secret ballot, within three months from the day the election results were announced (Article 32 of the Local Government Act). Organizes the work of the voivodship board. The voivodship board also has a decisive vote in situations where there is an equal number of votes (Article 31 (5) of the US Act). He is the head of the marshal's office and is responsible for organizing the work of that office. At the same time, he is the official superior of employees of the Marshal's Office and heads of provincial self-government organizational units (Article 43 (1) and (3) of the US Act).

A special competence of the voivodship marshal is the obligation to exercise the competence of the management board in urgent matters related to the immediate threat of public interest that directly threatens health and life and in cases that may cause significant material damage. Actions taken by the marshal in extraordinary mode are approved by the voivodship board (Article 43 paragraph 2 of the Act on Public Security).

The Marshal represents the voivodship outside, however, he submits statements made on behalf of the voivodship together with another member of the management board.

In addition, the voivodship marshal is a monocratic public administration body that issues administrative decisions in individual cases, unless specific provisions provide otherwise. He may delegate his competences to the voivodship board members, employees of the marshal's office and heads of provincial self-government organizational units. The voivodship marshal signs the decisions issued by the voivodship board, while the other board members are named in their name and surname, if they took part in the decision (Article 47 of the Law on Civil Law).

The Marshal may be dismissed along with the entire voivodship board, by way of a resolution of the regional sejm taken by a 3/5 majority of the parliamentary parliamentary composition in a secret ballot, at the request of the audit committee and the opinion of the regional accounting office in the matter of discharging the board of discharge. Adoption of a resolution regarding the failure to discharge is tantamount to filing an application to dismiss the voivodship board. The Sejmik may dismiss the Voivodship Marshal for a different reason than not granting discharge or not granting a vote of confidence, provided that 1/4 of the statutory composition of the regional council takes place. The resolution in this matter must be taken by a 3/5 majority of the statutory composition of the regional council. The cancellation of the marshal is tantamount to dismissal of the entire board, just as the resignation by the marshal means the resignation of the entire province board (Article 37 of the US Act).

Paweł Sobczyk, Mateusz Pszczyński

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Voivodship parliament - a constitutive and control body of the voivodship self-government (Articles 15 and 16 (1) of the Act of 5 June 1998 on voivodship self-government, Journal of Laws of 1998 No. 91, item 576). The cadence of the regional council lasts five years, counting from the day of the election, its members are councilors elected in direct elections in the number of 30 in voivodships with up to 2 000 000 inhabitants and three councilors for each subsequent 500,000 inhabitants. The Voivodship parliament may be dismissed before the expiration of the term, which is settled only by way of a provincial referendum (Article 17 of the Act on Public Security).

The Voivodship Assembly meets at sessions convened by the chairman of the regional council as necessary, but not less frequently than once a quarter. The agenda of the session along with the draft resolutions (Article 21 paragraph 1 of the US Act) shall be attached to the notice of the session being convened.

The voivodship regional assembly elects a chairman from among its members and no more than three vice-chairmen, with an absolute majority of votes, in the presence of at least half of the statutory composition of the regional council, in a secret ballot. The task of the chairman of the regional council is solely to organize the work of the regional council and to conduct the proceedings of the regional council. The chairman may designate a vice-chairman to perform his duties (Article 20 (1) and (3) of the Act).

From art. 18 u.s.w. it follows that the sole competence of the regional council is: the establishment of local law; adopting the voivodship development strategy; adopting a spatial development plan; adopting a resolution regarding the mode of work on the draft budget resolution; adopting a resolution regarding the detailed implementation of the voivodship budget, with the reservation that this detail cannot be less than specified in separate regulations; adopting the voivodship budget; defining the rules for granting subject and subjective subsidies from the voivodship budget; considering reports on the implementation of the voivodeship's budget, voivodship financial statements and reports on the implementation of the voivodship's multiannual programs; adopting a resolution on granting or not granting discharge to the voivodeship's management board for the implementation of the voivodship's budget; considering the report on the state of the voivodship and adopting a resolution regarding granting or not granting a vote of confidence to the voivodeship management; adopting, within the limits set by laws, regulations regarding taxes and local fees; adopting resolutions

on entrusting tasks of the voivodship self-government to other local government units; adopting "Priorities of foreign cooperation of the voivodship"; adopting resolutions on participation in international regional associations and other forms of regional cooperation; selection and dismissal of the voivodship board and determination of remuneration for the voivodship marshal; considering reports on the voivodship board's operations, including in particular financial activities and implementation of programs; appointing and dismissing, at the request of the voivodship marshal, the treasurer of the voivodship, which is the chief accountant of the voivodeship budget; adopting resolutions on the creation and dissolution of associations and foundations, as well as accessing or entering into them; adopting resolutions on property matters of the voivodship, adopting resolutions on the rules for granting scholarships for pupils and students; adopting resolutions in other matters reserved by statutes and the statute of the voivodship to the competence of the regional sejmik; adopting regulations regarding internal organization and working methods of voivodship self-government bodies.

Paweł Sobczyk

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(…)The dictionary is an interdisciplinary work. Although the core of the slogans explained in it belongs to the sphere of administrative law and administration science, you can also find passwords traditionally assigned to the field of political or economic sciences. This is the aftermath of the design of the author's tandem, which undertook the task of editing the whole work, to look at the public administration from a very wide perspective. It covers both the legal, economic and political context as well as the sociological, psychological or even marketing dimension. From the adopted assumptions, a multi-faceted and multi-layered image of public administration emerges, which can not be forced into a rigid framework of one domain of knowledge.
On the one hand, the public administration was shown through the prism of terms referring to the principles of its organization, that is, in a static approach. On the other hand, this administration was presented in the context of categories concerning the rules of its activity, praxeology and efficiency of performing the tasks imposed on it, as a result of which the reader will have the opportunity to become familiar with with the dynamics of various processes related to public administration. This is the approach to the topic of the Editors of the dictionary in my opinion the innovation and the greatest value of their work (…)

Prof. Michał Bożek, University of Silesia in Katowice

(…)Taking into account the nature of the Dictionary, the selection of Authors of particular entries should be positively evaluated. They represent various fields and disciplines as well as scientific and research specializations. Thanks to such selection of authors, the dictionary represents - in my opinion - a very high substantive level. At the same time, the reader receives a diverse set of possible criteria and ways to study phenomena related to the functioning of public administration. It should be emphasized that the authors of the Dictionary entries also represent a broad spectrum of scientific centers (…)

Prof. Katarzyna Dunaj, Lomza State University of Applied Sciences

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