STUDIES IN LOGIC, GRAMMAR
AND RHETORIC 70 (83) 2025
DOI: 10.2478/slgr-2025-0002

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FINANCING OF INITIATIVES TO COMMEMORATE THE PATRON OF A LOCAL OR REGIONAL COMMUNITY WITH PUBLIC FUNDS, INCLUDING FROM THE SO-CALLED PARTICIPATORY BUDGET

Abstract. The purpose of this paper is to describe the basic legal solutions that can be used to finance initiatives to commemorate the patron of a local or regional community. As a result of the study, it was found that the financing for such initiatives could come from public sources. Such activities can be financed from budgets of units of local or regional government (at the commune, district, or province level). However, these expenditures must be allocated to the following categories of tasks: own tasks, tasks accepted for performance by way of a contract or agreement, or tasks implemented jointly with other units of local or regional government. Such initiatives can also be financed with targeted subsidies granted by units of local or regional government from the so-called participatory budget. The paper also shows that once funding is obtained for initiatives to commemorate a local patron from public funds available in the budget of units of local or regional government, care must be taken to ensure that these funds are properly spent. In making these expenditures the following principles are of key importance: advisability and economy, efficiency, effectiveness, and timeliness, and these principles should be complied with together. Violation of these principles may entail legal liability under, among other things, the Act on liability for violating the discipline of public finance.

Keywords: patron, initiatives to commemorate a patron, financing of local initiatives, public funds, units of local or regional government, budget of units of local or regional government, participatory budget.

Publication subsidized by the state budget as part of the "Science for Society" program of the Minister of Science and Higher Education, project no. NdS/551622/2022/2022; grant amount PLN 48,300; total project value PLN 602,500.00, Poland (Polska).

General comments

Units of local or regional government (ULRGs) or other entities wishing to finance an initiative to commemorate a patron of a local or regional community (referred to as an initiative to commemorate a patron) should make a choice as to how such an initiative will be financed. As activities related to such initiatives are usually limited to a specific territory, it is important to analyze the financial instruments available to the various levels of local or regional government in Poland.

The purpose of this paper is to describe the basic legal solutions that can be used to finance such initiatives. In this study, the following research hypotheses regarding the financing of such activities were adopted:
- these initiatives can be financed with public funds;
- these initiatives can be financed from the budget of ULRGs with the aim of implementing, among other things, their own tasks, with targeted subsidies granted by the ULRGs or from the so-called participatory budget.

In order to verify the above hypotheses, several issues will be analyzed. First, the concept of public funds will be presented, primarily in the context of the list of revenues that are covered by this concept. Then the possibility of allocating these funds to cover expenses related to initiatives to commemorate a patron will be explored. The next section of this paper will present issues related to the use of the budget of LRGUs to finance these expenditures. These deliberations will also indicate the conditions that should be met for the activity in question to be funded the budget of LRGUs. The following sections of this paper will focus on targeted subsidies and the participatory budget as potential ways to fund local initiatives to commemorate a patron, while also examining the formal requirements for projects commemorating a patron of a local or regional community to be eligible for voting in the participatory budget. The text will also present an analysis of the basic principles that set the legal framework for actions that should be carried out by the originators or project proponents of initiatives to commemorate a patron, so that the public funds obtained can be properly spent. This is because it should be emphasized that in the event of improper actions in this regard, certain entities should expect legal liability.

Public funds as a source for covering the expenses associated with the commemoration of a patron

The Constitution of the Republic of Poland of April 2, 1997 (hereinafter referred to as the Polish Constitution) uses both the concept of public funds and the concept of collecting and spending funds for public purposes, with the meanings of these terms not explained in the Constitution. In accordance with Article 68(2) of the Polish Constitution, the public authorities must ensure equal access to publicly funded healthcare services to citizens, regardless of their financial situation. In contrast, Article 216(1) of the Polish Constitution indicates that funds for public purposes are collected and spent in the manner prescribed by law.

The catalog of public funds is defined in the Act of August 27, 2009 on public finance (hereinafter referred to as APF). According to the wording of Article 5(1) of the APF, public funds include: public revenues; funds from the budget of the European Union and non-reimbursable funds from assistance provided by member states of the European Free Trade Agreement (EFTA); non-reimbursable funds from foreign sources; revenues of the state budget and budgets of units of local or regional government (ULRGs) and other units of the public finance sector coming from the sale of securities, from the privatization of the property of the State Treasury and the property of ULRGs, from the repayment of loans and credits granted from public funds, from loans and credits received, and from other financial operations; as well as revenues of units of the public finance sector from their activities and from other sources.

The concept of public revenue, indicated above, is explained in Article 5(2) of the APF. According to that article, public revenues include: public levies, which include: taxes, contributions, fees, as well as other pecuniary benefits, with the obligation to pay them to the state, ULRGs, state special purpose funds, and other units of the public finance sector results from separate laws' other income of ULRGs and other units of the public finance sector due on the basis of separate laws or international agreements; proceeds from the sale of products and services provided by units of the public finance sector; income from the property of units of the public finance sector, which include, in particular, proceeds from lease, rental, and other contracts of a similar nature, interest on funds in bank accounts, interest on loans granted and on securities held, dividends on property rights held, inheritances, bequests and donations in cash to units of the public finance sector, compensation due to units of the public finance sector, amounts received by units of the public finance sector on account of warranties and guarantees granted, and income from the sale of property, assets, and rights.

The above indicates that the legislature decided to use in the APF the method of calculation of public funds at two levels (Dębowska-Romanowska, Public expenditures 2010). At the first level, the main categories of public funds were distinguished, while at the second level the categories were filled in with individual types of public funds (Dębowska-Romanowska, Public expenditures 2010). However, this is not a complete and exhaustive list, as Article 5 of the APF uses on several occasions phrases and statements of a general nature, such as “revenues from other financial operations,” which makes it possible to conclude that, in fact, the list of public funds referred to in the aforementioned provision is open. For this reason, it is not possible to determine, on the basis of Article 5 of the APF or on the basis of the other provisions of that law, what the complete list of all types of public funds is.

As indicated above, Article 216 of the Polish Constitution uses the phrase “funds for public purposes.” This is a broader concept than the one used in Article 5 of the APF. Public funds are any money at the disposal of the state or other public entities (Dębowska-Romanowska, Public expenditures 2010). The authorizing entities for these funds are entities that, on the basis of separate laws, perform public tasks: the State Treasury, ULRGs, and units of the public finance sector.

In the context of a verification of the existence of the possibility of covering the cost of initiatives to commemorate a patron with public funds, as provided for in Article 5 of the APF, it is necessary to analyze the content of Article 6 of the APF, which specifies the purposes for which public funds may be used. In accordance with paragraph 1 of that article, public funds may be spent on public expenditures and public disbursements, including disbursements of the state budget and budgets of ULRGs. However, in light of Article 6(2) of the APF, public disbursements are: repayments of loans and credits received, repurchase of securities, granted loans and credits, payments made under separate laws that are funded from revenues from privatization of State Treasury assets, other financial operations related to public debt and liquidity management, and payments related to State Treasury shares in international financial institutions.

It should be noted that the concept of public expenditures is absent from the APF. The literature, on the other hand, indicates that these are funds allocated by public authorities, within the scope of their powers, for the final and non-refundable satisfaction of collective needs on the basis of democratically made and overt political decisions, for the common good (Dębowska-Romanowska, Financial law 2010; Ofiarski 2021). It is also noted that they may be spent according to either a procedure regulated by public law or a procedure regulated by private law (through contracts), and that some of the public expenditures are legally determined (limited) in terms of their purpose or amount or due to other obligations of the state arising from separate laws (Dębowska-Romanowska, Financial law 2010).

In conclusion, it should be stated that expenditures related to initiatives to commemorate a patron may be covered by public funds, as mentioned in Article 5 of the APF, as long as they can be treated as public expenses, within the meaning of Article 6 of that law. Expenditures made under the above circumstances by ULRGs are then be incurred in accordance with Article 216(1) of the Polish Constitution, which provides that funds for public purposes are collected and spent in the manner prescribed by law.

The budget of a unit of local or regional government as a source for financing an expense related to the commemoration of a patron

Pursuant to Article 216(2) of the APF, expenditures from the budget of a ULRG must be used for the performance of tasks specified in separate regulations, in particular for:

1) own tasks of ULRGs;
2) tasks of government administration and other tasks assigned by laws to ULRGs;
3) tasks accepted by ULRGs to be carried out by way of a contract or agreement;
4) tasks carried out jointly with other ULRGs;
5) in-kind or financial assistance to other ULRGs, as determined by a separate resolution of the decision-making body of a ULRG; and
6) programs financed with the funds referred to in Article 5(1)(2 and 3).

In the context of the possibility of using public funds to cover the cost of initiatives to commemorate a patron, it should be pointed out that, in light of the above provision, this can be done from the funds provided in the budget of a commune, district, or province. However, the condition is that these expenditures must be classified as budget expenditures, as mentioned above. Such expenditures may be allocated in the budgets of ULRGs primarily for:

– the units' own tasks;
– tasks accepted to be carried out by way of a contract or agreement; or
– tasks carried out jointly with other ULRGs.

In the context of financing own tasks of ULRGs, it is pointed out that the lack of regulation in specific legislation on how to cover expenditures associated with the performance of a specific task does not mean that such expenditures cannot be covered (Sawicka, 2021). It is also noted that in such a situation such expenditures will be determined by the commune authorities acting within the limits of financial independence set by the applicable law and taking into account the nature of the task for the performance of which the expenditures are planned, and that these remarks remain valid in relation to expenditures for the district and provincial government's own tasks, as defined, respectively, in Article 4(1 and 2) of the Act on district-level local government and Article 14(1) of the Act on provincial-level regional government, as supra-commune-level tasks and provincial-level tasks (Sawicka, 2021).

The above leads to the conclusion that at the time when expenditures are made from the budget of a ULRG for the purpose of commemoration of a patron, certain funds provided in the budget of the unit as funds for its own task, should be assigned by the authorizing entity of the specified funds, at the time of the expenditure, as funds for the unit's own task on the basis of specific provisions. At this point, it should be noted that spending of public funds from the budget of a ULRG will also be discussed later in this paper. The relevant provisions are primarily to be found in legislation governing the structure of local and regional government, under which a ULRG that disburses public funds operates.

The notion of own tasks is used in laws on the functioning of individual ULRGs, such as the Act of March 8, 1990 on the commune-level local government (hereinafter referred to as ACLLG), the Act of June 5, 1998 on the district-level local government (hereinafter referred to as ADLLG), and the Act of June 5, 1998 on the provincial-level regional government (hereinafter referred to as APLRG).

Article 7(1) of the ACLLG indicates that meeting the collective needs of a community is one of a commune's own tasks. This provision simultaneously lists more than twenty types of issues that are treated as a commune's own tasks. This regulation provides an open list of such tasks, as evidenced by the phrase "in particular" used in the enumeration of issues considered as a commune's own tasks. In this context, it is important to pay attention to Article 7(1)(9, 10, 17, 18, and 19) of the ACLLG. According to these provisions, a commune's own tasks include issues related to:
- culture, including commune libraries and other cultural institutions, as well as the protection of and care for historical monuments;
- physical culture and tourism, including recreational areas and sports facilities;

- support for, and dissemination of, the idea of self-government, including the creation of conditions for the operation and development of auxiliary units and the implementation of programs to stimulate citizens' activity;
- promotion of the commune; and
- cooperation with and activities for the benefit of non-governmental organizations and entities listed in Article 3(3) of the Act of April 24, 2003 on public benefit activities and volunteerism.

In the context of the possibility of covering expenditures aimed to commemorate a patron from a district's budget, attention should be paid first of all to Articles 4(1)(7, 19, 21, and 22) of the ADLLG. According to this provision, a district performs public tasks on a supra-commune-level that are specified by law and are related to:

- culture and the protection of, and care for, historical monuments;
- maintaining district public buildings and utilities, and administrative buildings;
- promotion of the district; and
- cooperation with and activities for the benefit of non-governmental organizations and entities listed in Article 3(3) of the Act of April 24, 2003 on public benefit activities and volunteerism.

According to the above information, such activities as the construction of a monument depicting a patron (a culture-related issue), subsidizing a commune library named after a patron (an issue related to cultural institutions), renovation of a parish church named after a patron (an issue related to the protection of, and care for, historical monuments), and organization of a patron's day (an issue related to the support for, and dissemination of, the idea of self-government) may be financed as the commune's own tasks. Similarly, such activities as subsidizing a museum or a hall of memory commemorating a patron (a culture-related issue), renovating a monument commemorating a patron (an issue related to the protection of, and care for, historic monuments), subsidizing a scientific conference dedicated to a patron by a ULRG (an issue related to the promotion of a district) may be financed as a district's own tasks. As for provinces, such activities as subsidizing a book about a patron by a ULRG can be financed as their own tasks.

With regards to the possibility of financing the expenditures in question from the provincial budget, attention should be paid to Article 2(2) of the APLRG. According to that regulation, the scope of activities of a province-level regional government includes the performance of province-level public tasks that are not reserved by law for central government administration bodies.

When analyzing the possibility of financing expenditures associated with commemorating a patron from the budget of a ULRG, it should also be noted that ULRGs of the respective levels may also, by way of an agreement or contract, take over the performance of the tasks of other units (Article 216(2)(3) of the APF), whereby the detailed rules in this regard are also set forth in the laws on the functioning of these entities.

Pursuant to Article 8(2a) of the ACLLG, a commune may perform tasks that are in the scope of competence of a district and tasks within the scope of competence of a province on the basis of agreements with those units of local and regional government. On the other hand, in accordance with Article 4(5) of the ADLLG, a district, at the justified request of a commune, may transfer to the commune tasks within the district's scope of competence on the terms specified in the relevant agreement. In this case, the initiative to conclude an agreement comes from the commune, and if the commune meets the legally defined conditions for performing a specific task, the district should approve its request (Sawicka, 2021). However, in light of Article 5(2) of the ADLLG, a district may conclude agreements for the performance of public tasks with units of local government, as well as with a province in whose area the territory of the district is located. On the other hand, pursuant to Article 8(2) of the APLRG, a province may conclude agreements for the performance of public tasks with other provinces and units of local government located in the territory of that province.

The literature indicates that the legislature has provided for various forms of partnership and cooperation in the performance of public tasks (Zalcewicz, 2014). In order to jointly perform public tasks, communes may form commune unions (Article 64(1) of the ACLLG), conclude agreements with other communes to commission to one of them the performance of certain public tasks (Article 74(1) of the ACLLG) (Zalcewicz, 2014). On the other hand, districts may enter into agreements to commission the performance of public tasks with units of local and regional government (Article 5(2) of the ADLLG), including agreements to commission to one of the districts the performance of public tasks (Article 73(1) of the ADLLG), as well as agreements with the province in whose territory the district is located (Article 5(2) of the ADLLG) (Zalcewicz, 2014). A city with district rights may form unions and enter into agreements with communes (Article 74 of the ADLLG). A self-governing province, on the other hand, may conclude agreements for the performance of public tasks with other provinces and units of local government located in the territory of that province (Article 8(2) of the APLRG) (Zalcewicz, 2014).

The literature also presents arguments that in agreements between units of different levels, the rule is that tasks may only be commissioned “downward,” that is, from a higher-level unit to a lower-level unit (Sawicka, 2021). It is also noted that the APF provides for the possibility of incurring expenditures related to tasks carried out by ULRGs together with other such units, e.g. on the basis of an agreement between communes to run local public transport jointly (Zalcewicz, 2014). Similarly, one can imagine that an agreement may be concluded between communes to provide funds for an initiative to commemorate a patron that will span several communes.

The money allocated to finance the commissioned public tasks should be specified in the agreement in amounts sufficient to pay for their performance, with budgeted expenditures in the form of targeted subsidies (Sawicka, 2021). The jurisprudence indicates that the amount of the subsidy is specified, by way of a resolution, by the decision-making body of the local government unit that provides the subsidy, and therefore it is the commune council that should specify the amount of the subsidy (judgment of the Supreme Administrative Court of March 10, 2020, file ref. no. I GSK 90/20). It is also argued that Article 47(2) of the 2003 Act on revenues of ULRGs explicitly and categorically obligates the commune council to specify in a resolution the amount of a subsidy for a task carried out by another unit of local, and that the adoption of such a resolution is made mandatory by Article 216(2)(5) of the APF, which requires its adoption by the resolution-passing body of a ULRG (judgment of the Provincial Administrative Court in Gliwice of October 10, 2019, file ref. no. I SA/Gl 846/19).

It is argued in the literature that in addition to agreements concluded vertically to take over the tasks of a unit of a different level, there are similar horizontal agreements, i.e., ones concluded between units at the same level, with the legal grounds for such agreements provided in Article 74 of the ACLLG, Article 73 of the ADLLG, and Article 8(2) of the APLRG (Sawicka 2021). It is also argued that a commune performing the public tasks covered by an agreement assumes the rights and obligations of the other communes related to the tasks entrusted to it, while these communes are obliged to participate in the costs of performance of the commissioned task, and the rules of sharing of these costs by the different communes should be specified in the agreement (Sawicka 2021). As for districts, it is noted that these entities may enter into agreements among themselves to commission to one of them the performance of public tasks, which should also specify the rules that govern the financing of these tasks, while cities with district rights may enter into agreements with communes (Sawicka 2021). Importantly, the expenditures in the budgets of the units of local and regional government that are parties to horizontal agreements should be planned as payments to other ULRGs in the same way as payments to unions of communes or unions of districts (Sawicka 2021).

It should be noted that in accordance with Article 216(2)(4) of the APF, budget expenditures of ULRGs are intended for the performance of tasks specified in separate regulations, in particular for tasks carried out jointly with other units of local and regional government. At this point it is worth mentioning that the performance of joint tasks with other ULRGs requires the conclusion of an appropriate agreement and must concern a task included in the list of own tasks of each party to the agreement, for only then can we speak of a joint task of two or more units (Sawicka 2021). It is also argued that the parties to such agreements can be ULRGs at different levels performing the same task, with the agreement concluded specifying both the manner of performance of the joint task and the parties' share of its cost (Sawicka 2021).

Targeted subsidies from the budget of a unit of local or regional government as a means of financing expenditures associated with the commemoration of a patron

Pursuant to Article 221(1) of the APF, entities that are not part of the public finance sector and do not operate for profit may receive targeted subsidies from the budget of ULRGs for public purposes related to the performance of the tasks of that entity, as well as for subsidizing projects related to the performance of those tasks. Pursuant to Article 221(2) of the APF, the commissioning of a task and the granting of a subsidy must take place in accordance with the provisions of the Act of April 24, 2003 on public benefit activities and volunteerism, and if it concerns other tasks than those specified in that Act – on the basis of an agreement between the ULRG and the entity referred to in par. 1. In light of Article 221(3) of the APF, the agreement referred to above should contain a detailed description of the task, including the purpose for which the subsidy is granted and the deadline for its performance, the amount of the subsidy granted to the entity performing the task and the method of payment, the deadline for the use of the subsidy, not later than December 31 of the given budget year, the procedure for monitoring the performance of the task, the deadline and method of settling the granted subsidy, and the deadline for returning the unused part of the subsidy, not longer than the deadlines for returning the subsidy specified in that section. On the other hand, Article 221(4) of the APF. indicates that the procedure for granting subsidies for tasks other than those specified in the act referred to in par. 2, the method of settling them, and the method of monitoring the performance of the commissioned task are to be defined in a resolution passed by the decision-making body of the ULRG, with a view to ensuring openness of the subsidy granting procedure and its settlement.

The literature on the subject indicates that the object of financing in the form of a targeted subsidy may be public purposes related to the performance of the tasks of a given ULRG, i.e. those that were assigned to that unit for performance by specific provisions of law or specified in programs adopted by the decision-making body on the basis of specific statutory delegations (Paczocha 2007). It is also important that the entity receiving the subsidy should not be part of the public finance sector and must not operate for profit. The catalog of entities that are considered part the public finance sector is specified in Article 9 of the APF.

It is also noted that in Article 221(2) of the APF, the legislature provides for two procedures for commissioning a task and granting a subsidy, depending on the type of tasks that may be commissioned (Sawicka 2021). When the tasks specified in Article 4 of the Act of April 24, 2003 on public benefit activities and volunteerism (referred to as APBAV) are commissioned, subsidies are granted in accordance with the provisions of that grant. On the other hand, when other tasks are commissioned, the procedure for granting the subsidy, the method of settling it, and the method of monitoring the performance of the commissioned task are specified, by way of a resolution, by the decision-making body of the ULRG, with a view to ensuring the openness of the procedure for granting the subsidy and its settlement (Sawicka 2021).

When analyzing the possibility of financing initiatives to commemorate a patron with a targeted subsidy granted under the APF, it is necessary to analyze whether the associated expenditure can be treated as a public task within the meaning of Article 4(1) of the APBAV. According to that provision, public tasks include those related to, among others, activities supporting the development of local communities (item 13); science, higher education, education, teaching and upbringing (item 14); activities for children and young people, including recreation of children and young people (item 15); culture, art, protection of cultural assets and national heritage (item 16); support and dissemination of physical culture (item 17); ecology and animal protection, and protection of natural heritage (item 18);

tourism and sightseeing (item 19); dissemination and protection of freedom and human rights and civil liberties, as well as activities supporting the development of democracy (item 22); and promotion and organization of volunteerism (item 27).

However, if the initiative to commemorate a patron is related to an activity that is not included in the task referred to in Article 4 of the APBAV, a targeted subsidy may also be obtained, except that in this case the actions referred to in the resolution of the decision-making body of the ULRG adopted pursuant to Article 221(4) APF should be taken.

An important step in the process of obtaining a subsidy is the conclusion of an agreement between the ULRG and the beneficiary. The jurisprudence points out that the granting of a subsidy from the budget of a ULRG involves the disposal of public funds, which requires diligence and protection of the funds against waste (judgment of the Provincial Administrative Court in Gliwice of December 8, 2022, file ref. no. III SA/Gl 416/22). It is further indicated that this can be achieved by, among other things, an agreement concluded with entities that are not part of the public finance sector to which targeted subsidies are provided from the budget of a ULRG (judgment of the Provincial Administrative Court in Gliwice of December 8, 2022, file ref. no. III SA/Gl 416/22). The judgment also indicated that, in such a case, Article 221 of the APF requires the conclusion of an agreement with the beneficiary, which should contain a detailed description of the task, including the purpose for which the subsidy is granted and the deadline for its completion, the amount of the subsidy granted to the entity performing the task and the method of payment, the deadline for the use of the subsidy, the method of monitoring the performance of the task, the deadline for and method of settling the granted subsidy, the and deadline for returning the unused part of the subsidy.

It is also noted that the amount of the subsidy may be used only for the purposes specified in the agreement, as the manner of use of subsidies derived from public funds is, according to the regulations presented above, subject to special control (judgment of the Provincial Administrative Court in Wrocław of November 16, 2017, file ref. no. III SA/Wr 683/17). That ruling also points out that the grantor is obliged to monitor the spending of the subsidies granted, and is obliged to spend the subsidies received only on the tasks specified in the subsidy agreement, which should also be properly documented. This is because the conclusion of an agreement does not mean that all relations between the entities are governed by private law, and that in such a case the transferred funds do not stop being public funds.

In the context of the resolution referred to in Article 221(4) of the APF, it is pointed out that the authority, contained in that provision, of the decision-making body of a ULRG to adopt a resolution specifying, among other things, the procedure for granting a subsidy, as concerning only "other tasks than those specified in the Act" on public benefit activities and volunteerism, does not provide grounds for specifying a procedure covering "other entities" than those specified in that Act (judgment of the Supreme Administrative Court of October 21, 2016, file ref. no. III FSK 1893/16). It is also emphasized that, in accordance with the aforementioned provision, only entities authorized to conduct public benefit activities within the meaning of the Act on public benefit activities and volunteerism could be beneficiaries of subsidies, and such entities do not include natural persons.

Participatory budget as a way to finance local initiatives to commemorate a patron

In light of Article 5a(3) of the ACLLG, a participatory budget is a special form of public consultation where residents decide annually by direct vote on a portion of the expenditures in the budget of a ULRG (Sawicka 2021). It is argued in the literature that a participatory budget is most often defined in functional terms, as a form of participation of residents of a local community in deciding how to allocate a certain pool of public funds (Sześciło 2012, Baraniecki 2014, Kłębowski 2013). It is also pointed out that for the bodies of units of local and regional government a participatory budget is a binding form of consultation (Misiejko 2020). On the other hand, it is argued that the use of the concept of consultations in relation to a participatory budget is not justified, since consultations have an clearly advisory and consultative character, while a participatory budget is an institution for deciding on spending a part of the commune budget of a definitive (at least in part) nature, since by law the tasks selected in a participatory budget procedure are included in the commune's budget resolution (Mączyński 2022; Augustyniak, Marchaj 2021).

Important provisions on a participatory budget are included in the individual acts defining the structure of units of local and regional government, where the legislature also obliges the decision-making bodies of such units to adopt resolutions specifying the requirements to be met by drafts of participatory budgets. In accordance with the provisions of such acts, in a participatory budget procedure, residents decide annually by direct vote on a portion of the expenditures included in the budget of a ULRG (Article 5a of the ACLLG, Article 3d of the ADLLG, and Article 10a of the APLRG). These regulations also indicate that tasks selected as part of a participatory budget are included in the budget resolution. Importantly, the decision-making body of a ULRG (commune council, district council, or provincial assembly), in the course of work on the draft budget resolution, may not remove or substantially change the tasks selected as part of the participatory budget (Article 5a of the ACLLG, Article 3d of the ADLLG, and Article 10a of the APLRG). In the case of communes that are cities with the rights of a district, the establishment of a participatory budget is mandatory, except that the value of a participatory budget must be equal to at least 0.5% of the commune's expenditures included in the last submitted report on the implementation of the budget (Article 5a(5) of the ACLLG). The literature indicates that this introduces a kind of differentiation with respect to various types of communes (rural, rural-urban, and urban), in that there is no optionality with regards to a participatory budget in communes that are cities with district rights, where the adoption of a participatory budget is mandatory (Mączyński 2022).

Money spent as part of a participatory budget may be divided into pools covering the entire commune and its parts, or amount-based categories of projects covering the entire area of the commune or its parts. Pursuant to Article 3d(5) of the ADLLG, money spent as part of a participatory budget of a district may be divided into pools covering the entire district and its parts: communes or groups of communes. On the other hand, in light of Article 10a(5) of the APLRG, money spend as part of a participatory budget of a province may be divided into pools covering the entire province and its parts: districts or groups of districts.

As indicated above, important issues concerning the operation of participatory budgets should be regulated by the decision-making bodies of ULRGs. This is set forth in Article 5a(7) of the ACLLG, Article 3d(6) of the ADLLG, and also Article 10a(6) of the APLRG. This is because these entities are obliged to determine by resolution the requirements that a participatory budget project should meet, in particular: the formal requirements to be met by the submitted projects (taking into account, if possible, universal design, as referred to in Article 2(4) of the Act of July 19, 2019 on ensuring accessibility for persons with special needs, Journal of Laws of 2020, item 1062, and Journal of Laws of 2022, items 975 and 1079 (note that this element applies only to participatory budgets shaped at the commune level); the required number of signatures of residents supporting each project, which may not be greater than 0.1% of the total number of residents of the area covered by the participatory budget's pool of money in which the project is submitted; the rules for evaluating the submitted projects as to their legality, technical feasibility, compliance with formal requirements, and the procedure for appealing against a decision not to allow a project to be voted on; and the rules for holding the vote, determining the results, and making them public, taking into account the fact that the voting rules must ensure an equal and direct vote.

Several important points emerge from the above information, including, among others, that all submitted projects that meet the formal requirements should qualify for the further procedure for obtaining funds under the participatory budget. In addition, projects that receive sufficient support as a result of voting on projects submitted as part of the participatory budget should be financed by including them in the budget resolution, but the relevant decision-making body of the ULRG does not have the authority to delete or significantly change the tasks selected in the abovementioned procedure in the course of work on the draft budget resolution (Mączyński 2022).

It also follows from the aforementioned provisions that the laws on the structure of local government describe to a very limited extent the manner of conducting public consultations, indicating that these issues should be defined in a relevant resolution of the decision-making body of a ULRG, as these entities are obliged to define in a resolution, among other things, the rules for conducting the vote, determining the results, and making them public, taking into account that the rules for conducting the vote must ensure that it is equal and direct. Therefore, in this case there is a situation in which statutory regulations should be made specific in a resolution of the decision-making body of a ULRG, in which the rules and procedure for conducting consultations should be specified (Marchaj 2020).

Important in this regard are the comments that pertain to the resolution in question, which can be found in the literature on the subject and result from court rulings. The literature points out that a resolution defining the rules and procedure for conducting a vote should be qualified as an act of local law, which is supported by the content of Article 5a of the ACLLG, which refers to the concept of a resident as the subject participating in consultations; moreover, the adoption of a participatory budget requires the creation of a specific procedural regulation defining both the rights and the obligations of the consulting body and the consulted residents (Augustyniak, Marchaj 2021).

The literature points out that one can distinguish four stages in the process of adoption of a participatory budget (Korolewska, Marchewka-Bartkowiak 2015). The first stage is conducted by the ULRG and is related to the conduct of the formal procedure for the approval of the amounts and rules of the participatory budget, whereby it is indicated that these actions require the adoption of certain acts, such as an order of the commune head, mayor, or city president, as well as resolutions of the decision-making bodies of the ULRG, and the appointment of employees of organizational units or special committees for formal and substantive evaluation in the commune or city office (Korolewska, Marchewka-Bartkowiak 2015). It is argued that some local governments also create special teams for the initial selection of projects, and that these teams include representatives of the local government and residents (Augustyniak, Marchaj 2021). Attention is also drawn to the fact that during the next stage of the procedure, projects concerning proposed participatory budget investment projects are submitted, and then these applications are reviewed by employees of the ULRG, who select the best ones on the basis of their value or a number designated by their supervisors (Korolewska, Marchewka-Bartkowiak 2015). The third stage involves the process of voting on the proposals included in the announced list of designated investment projects, which is most often done electronically (Korolewska, Marchewka-Bartkowiak 2015), although votes can also be cast at specially established points or locations (Korolewska, Marchewka-Bartkowiak 2015), for example at the offices of ULRGs accessible to the public. The fourth stage of the participatory budget procedure is the announcement of the selected projects and the inclusion of the winning tasks submitted for the participatory budget in the general budget of the local or regional government, as well as, if necessary, in long-term investment plans (Korolewska, Marchewka-Bartkowiak 2015).

The judgment of the Provincial Administrative Court in Łódź dated July 5, 2023, file ref. no. III SA/Łd 232/23, further points out that in a resolution adopted on the basis of Article 5a(2) of the ACLLG, the commune council should specify, among other things, who initiates the consultations, the method and form of the consultations, the time and place for carrying them out, the rules for determining the results, and the manner of communicating those results to the local community. On the other hand, the judgment of the Provincial Administrative Court in Gdansk of July 7, 2022, file ref. no. III SA/Gd 453/22, indicates that Article 5a(1–7) of the ACLLG explicitly states that this provision gives the commune council the authority to determine the rules and procedure for carrying out consultations with the residents of the commune (including regarding a participatory budget), but – as the supervisory body reasonably argues – does not impose an obligation on the council to do it (with the exception of a city with district rights). That judgment also points out that if a particular commune (with the exception of a city with district rights) does not want to finance a participatory budget or does not have sufficient funds to do so, there is no legal obligation for its decision-making body to adopt the resolution in question; equally importantly, that body may repeal a resolution that has been in effect previously. The judgment of the Provincial Administrative Court in Rzeszów of June 2, 2022, file ref. no. I SA/Rz 264/22, also argues that a certain degree of detail in the information about a project makes it possible to verify the presented material scope and estimated costs of the implementation of the project, and that due to a lack of all such information or its excessive generality not the residents, but the executive body of a commune would ultimately decide how to spend the funds available in the participatory budget. In the decision of the Supreme Administrative Court dated January 31, 2023, file ref. no. III OSK 2848/22, it is also noted that no acts, actions, and other activities undertaken as part of the financial planning of a commune by its bodies concern an individual case, which means that a city president's decision to reject a draft participatory budget issued according to the provisions of a resolution passed pursuant to Article 5a(7) of the Act of March 8, 1990 on commune-level local government (Journal of Laws of 2022, item 559) does not have the characteristics of the acts or actions referred to in Article 3(2)(4) of the APBAC. The judgment of the Provincial Administrative Court in Rzeszów of February 5, 2019, file ref. no. II SA/Rz 1185/18, also points out that the purpose of a participatory budget is to involve residents in the process of deciding which public tasks in a specific fiscal year should be implemented, and thus financed with public funds, and that persons who are not residents of a specific commune cannot be the decision-makers in this regard.

The basic rules for spending public funds and the associated liability

The financial management of a ULRG is carried out on the basis of a budget resolution, which consists of the unit's budget and annexes. The budget is implemented after its adoption by the executive body of the ULRG. Pursuant to Articles 143, 146, 248, and 249 of the APF, that body exercises general supervision over the implementation, as defined in the budget resolution, of the revenues and expenditures, incomes and disbursements of the budget of the ULRG.

The rules for making expenditures from public funds are set forth in Article 44 of the APF. According to Article 44(1) of the APF, public expenditures may be incurred for the purposes and in the amounts specified in the budget act, the budget resolution of the ULRG, or the financial plan of a unit of the public finance sector. In contrast, Article 44(2) of the APF indicates that units of the public finance sector make expenditures in accordance with the regulations applicable to the specific types of expenditures. It is particularly important that, in accordance with Article 44(3) of the APF, public expenditures should be made in an expedient and economical manner, in compliance with the rules for achieving the best results from specific expenditures and with the optimal selection of methods and means to achieve the set objectives. In this provision, the legislature also emphasizes that these expenditures should be made in a manner that allows for the timely performance of tasks and in amounts and at times resulting from previously incurred obligations.

In light of the above considerations, it should be concluded that in the article in question, the legislature established several principles applicable to expenditures, all of which are mandatory. These principles are: advisability and economy, efficiency, effectiveness, and timeliness. Advisability means that an expenditure is necessary for the performance of a public task. Economy involves reducing the value of an expenditure to the minimum amount necessary to complete a task at the appropriate quality level. Getting the best results from specific expenditures is referred to as efficiency. Effectiveness of an expenditure is defined as the optimal choice of methods and means to achieve the set objectives. Incurring expenditures at specific times is defined as timeliness (Cilak 2021). It should also be emphasized at this point that the arrangements made in a budget regarding expenditures are binding and prescriptive. This means, among other things, that these expenditures can only be used for planned activities and that the budgeted amounts cannot be exceeded.

It should be pointed out that the provisions of the APF, the budget, and the financial plan are not a sufficient basis for making an expenditure. This is because they contain an authorization to make an expenditure for a specific purpose, expressed by including the expenditure in the appropriate classification division and specifying a specific amount. A budget resolution and a financial plan of a unit of the public finance sector are referred to as the planning basis for making an expenditure (Dębowska-Romanowska, Public expenditures 2010). What is also required is a substantive basis arising from the provisions of substantive law (Cilak 2021); it must be noted, however, that the earlier part of the paper pointed to provisions that can be the basis for an expenditure from public funds from the budget of a ULRG for purposes associated with initiatives aimed to commemorate a patron. These provisions include those of Articles 7(1)(9, 10, 17, 18, and 19) of the ACLLG, Articles 4(1)(7, 19, 21, and 22) of the ADLLG, and Article 2(2) of the APLRG. The authorizing entities for public funds make decisions to spend those funds in a certain amount and for a certain purpose (Cilak 2021).

The literature on this subject presents the view that any expenditure from public funds can be made only on the basis of a specific legal title and that the order to act in this manner is set forth in Article 44(2) of the APF, which stipulates that units of the public finance sector must make expenditures in accordance with the provisions on specific types of expenditures (Sawicka 2021). Independent conduct of financial management by a commune on the basis of its budget resolution does not imply freedom either in collecting revenues or in their spending, i.e. in making expenditures (Sawicka 2021). The judgment of the Supreme Administrative Court of March 17, 2000, file ref. no. I SA/Lu 31/00, points out that ULRGs, including communes, may not allocate funds to meet the needs of the community without reference to the special (subject-specific) laws in which these tasks are specified.

Since the addressees of budget provisions on expenditures are the heads of organizational units implementing the budget or the financial plan of a unit of the public finance sector, as well as the employees charged with responsibilities related to the management of public funds, a violation of these provisions results in legal consequences, which include, in particular, liability for violation of the discipline of public finance on the basis of the Act of December 17, 2004 on liability for violation of the discipline of public finance. Making expenditures that involve public funds may therefore result in legal liability. For example, Article 11 of the Act on liability for violation of the discipline of public finance provides that the discipline of public finance can be violated by making expenditures from public funds without the authorization specified in the budget act, a budget resolution, or a financial plan, outside of the scope of authorization, or in violation of regulations that apply to the specific types of expenditures. This is confirmed in Articles 143, 146, 248, and 249 of the APF.

In this regard, it is important that an expenditure from public funds can be made only on the basis of a proper authorization, which can take the form of a subjective authorization or an objective authorization. The subjective scope of an authorization to make an expenditures from public funds is determined by the general competence norm of Article 53(1) of the APF, according to which the head of a unit of the public finance sector is responsible for the entire financial management, and therefore also for making expenditures from public funds. Pursuant to Article 53(2) of the APF, the head of the unit may delegate certain responsibilities for making expenditures by a unit of the public finance sector to employees of that entity. The associated authorization may be provided in the document defining the employee's responsibilities related to financial management, which may take the form of a separate authorization of a specific person or may be indicated in the organizational regulations of the unit. The case law points out that an authorization to make expenditures should be interpreted narrowly. The judgment of the Provincial Administrative Court in Warsaw of July 10, 2012, file ref. no. V SA/Wa 839/12, indicates that an authorization to make expenditures from public funds cannot be equated with entrusting the disbursement of funds, which is the prerogative of the chief accountant of a unit of the public finance sector (Article 45(1)(2) of the APF). There is a fundamental difference between an expenditure, i.e. a substantive decision regarding public funds (the performance of a specific task), and the actual disbursement of money to cover that expenditure. The subjective scope of an authorization to make an expenditure is determined by the existence of the legal basis for the expenditure, the purpose (objective) of the expenditure, the amount of the funds resulting from the adopted financial plans and the amounts specified in the relevant divisions of the budget classification, and the date by which the funds can be spent (Lipiec-Warzecha 2008).

Conclusions

This paper allowed for a positive verification of all the research hypotheses indicated at the outset. As a consequence of the study conducted, the claim that initiatives aimed to commemorate a patron of a local or regional community can be financed with public funds, as provided for in Article 5 of the APF, must be considered as true. This is because such initiatives can be treated as public expenditures, as referred to in Article 6 of the APF, which is important because, according to that article, public funds can only be used for public expenditures or public disbursements. Expenditures related to local commemoration initiatives may be treated as public expenditures when they are allocated by ULRGs (public authorities), within the scope of their powers, for the definitive and non-refundable satisfaction of collective needs on the basis of democratically made and open political decisions, in the name of the common good, whereby such expenditures should be made primarily according to a procedure regulated by public law.

Financing of local initiatives aimed to commemorate a patron may be done within the framework of the expenditures of the budget of a ULRG (a commune, district, or province). However, this is contingent on the expenditure being allocated to the performance of the tasks referred to in Article 216(2)(1, 3, or 4) of the APF. This means that they should be allocated in these budgets for the units' own tasks, tasks accepted for performance by way of a contract or agreement, or tasks carried out jointly with other ULRGs.

Initiatives to commemorate a patron can undoubtedly be carried out as own tasks of ULRGs. This is possible if these initiatives are included in the list of own tasks indicated in laws defining the structure of local government. In the case of a commune, they are outlined in Article 7(1) of the ACLLG. According to these provisions, own tasks include matters related to, among others: culture, including commune libraries and other cultural institutions and the protection of, and care for, historical monuments; physical culture and tourism, including recreational areas and sports facilities; support and dissemination of the idea of self-government, including the creation of conditions for the operation and development of auxiliary units; and implementation of programs to stimulate citizens' activity or promote the commune. Accordingly, such activities as the construction of a monument depicting a patron (a culture-related issue), subsidizing a commune library named after a patron (an issue related to cultural institutions), renovation of a parish church named after a patron (an issue related to the protection of, and care for, historical monuments), and organization of a patron's day (an issue related to the support for, and dissemination of, the idea of self-government), etc. may be financed as own tasks.

Article 4(1) of the ADLLG contains provisions that apply to districts. According to that article, a district performs public tasks of a supra-commune nature that are specified by law and are related to, among others, culture and the protection of, and care for, monuments, maintenance of district public facilities and equipment, and administrative facilities, as well as promotion of the district. Therefore, such activities as subsidizing a museum or a hall of memory commemorating a patron (a culture-related issue), renovating a monument commemorating a patron (an issue related to the protection of, and care for, historic monuments), subsidizing a scientific conference dedicated to a patron by a ULRG (an issue related to the promotion of a district) may be financed as a district's own tasks. As for the possibility of financing the expenditures in question from the funds of the provincial budget, attention should be drawn to Article 2(2) of the APLRG, according to which the scope of activities of a provincial government includes the performance of public tasks of a provincial nature that are not reserved by statute for government administration bodies, e.g., the financing of a book about a patron by the provincial government unit.

An analysis of the aforementioned regulations, the current form of which is not disputed, shows that it does not matter whether the initiative is related to the commemoration of a patron, which is a lay person, or whether it is a clergyman. Emphasizing this point is important, especially since in practice, in many cases, the patrons of the local and regional community in Poland whose commemoration is financed with public funds are clergymen, including saints and blesseds within individual churches and other religious associations (Świderski 2022; Ożóg 2019).

It is also possible to finance expenditures associated with the commemoration of a patron from the budget of a ULRG as part of a accepted over by units of local and regional government for performance by means of a contract or agreement, as referred to in Article 216(1)(3) of the APF, with the detailed rules for these solutions being regulated in the laws defining the structure of local and regional government. Actions aimed to commemorate a patron may also be financed jointly with other ULRGs in accordance with Article 216(1)(4) of the APF. Importantly, these contracts or agreements concluded between the affected ULRGs must be related to own tasks of the entities concluding them.

Initiatives to commemorate patrons may also be financed by targeted subsidies granted by ULRGs. However, these regulations point to several conditions that must be met. One of those conditions is that such subsidies can only be granted to entities that are not considered part of the public finance sector, such as public benefit organizations, foundations, and associations. In addition, the initiatives in question should be treated as a public purpose, and the subsidy should be related to the performance of a task of the relevant ULRG, or should be part of a subsidy for investment projects related to the performance of such tasks.

The institution of a participatory budget can also be used to finance expenditures commemorating local patrons. This instrument can be used to finance such initiatives as the construction of infrastructure in a park/square etc. commemorating the patron, construction of a monument, sculpture, bust, obelisk, statue, or plaque depicting the patron, or funding of infrastructure of a public library, museum, or memorial hall commemorating the patron.

Under the participatory budget formula, the residents of a specific unit decide by direct vote on a portion of the expenditures included in the budget of the ULRG. What is crucial at this point is that when designing activities in this regard, the requirements applicable to a draft participatory budget should be met, including the formal requirements for projects commemorating a patron of the local or regional community, in order to be eligible for voting as part of the participatory budget procedure. These requirements are specified in a resolution adopted by the decision-making body of that ULRG, in which efforts are made to obtain funds for the purpose in question within the framework of the participatory budget. The resolution contains, among other things, the formal requirements to be met by the submitted projects, the required number of signatures of residents supporting the project, the rules for evaluating the submitted projects, the procedure for appealing a decision not to allow a project to be voted on, as well as the rules for holding the vote, determining the results, and making them public. When applying for funds to commemorate a patron, one should be aware of the existence of several stages of the procedure for obtaining funds from the participatory budget, with the following deserving special attention: submission of a project, the process of voting on the proposals included in the announced list of proposed investment projects, the announcement of the projects selected for implementation, which will be submitted to be included in the general budget of the ULRG, and, if necessary, in long-term investment plans.

Having ensured that initiatives commemorating a local patron are financed from public funds within the budget of the ULRG, it is necessary to ensure that these expenditures are made properly. When making these expenditures, the units that will spend these funds should keep in mind the need to follow certain rules applicable to budget expenditures (advisability and economy, efficiency, effectiveness, and timeliness), and the fact that all of these rules must be complied with. Violation of these principles may entail legal liability under, among other things, the Act on liability for violating the discipline of public finance.

Acknowledgement

Publication subsidized by the state budget as part of the "Science for Society" program of the Minister of Science and Higher Education, project no. NdS/551622/2022/2022; grant amount PLN 48,300; total project value PLN 602,500.00, Poland (Polska).

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