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The Mioszowski Centre – legal and financial issues

Centrum Mioszowskiego – problematyka organizacyjna i finansowa

Abstract. This article is about the Mioszowski Centre, which is a state legal entity and considered as a unit of a public finance sector. The paper presents the Centre's genesis, legal status, organisation, goals and tasks. It then analyses the Centre's financial plan, income and expenditure. The article concludes with a summary and a *de lege ferenda* conclusion.

Keywords: public finance; state legal entity; dialogue and cooperation; Eastern Europe.

Streszczenie. Przedmiotem artykułu jest Centrum Mioszowskiego, będące państwową osobą prawną należącą do sektora finansów publicznych. W artykule przedstawiono genezę, status prawny, organizację, cele i zadania Centrum. Następnie analizie poddano plan finansowy Centrum, dochody i wydatki. Artykuł kończy się podsumowaniem i wnioskami *de lege ferenda*.

Słowa kluczowe: finanse publiczne; państwowa osoba prawna; dialog i współpraca; Europa Wschodnia.

1. Introduction

Entities forming a public finance sector in Poland include, *inter alia*, state legal persons. One entity that has the status of a state legal entity is the Mieroszewski Centre. The catalogue of entities constituting the public finance sector in Poland is extensive, with a number of executive agencies, budget economy institutions, state purpose funds and state legal persons. While the tasks performed by these entities are – as a rule – important and necessary, their implementation by specially established entities is sometimes questionable. It should be emphasised that these entities operate on the basis of laws and are linked to the state budget. Thus, there is no situation where the state decentralises the implementation of public tasks. In case of some of the entities, it is impossible to resist an impression that they duplicate activities of the relevant ministry or that the tasks of these entities could be carried out by the relevant ministries.

The aim of this article is to analyse the legal and financial issues of the Mieroszewski Centre. The Author will also present the genesis of this legal entity, its legal status and organisation, as well as its purpose and tasks. The Centre's financial and legal issues have not yet been analysed in the literature on the subject; therefore, this study is the beginning of a scientific discourse related to the existence and functioning of the Centre on the financial and legal level.

The initial hypothesis of the study is as follows: The Mieroszewski Centre pursues important goals and tasks, but the existence of this entity is questionable, as it is possible for these goals and tasks to be pursued by the Ministry Responsible for Culture and National Heritage.

The dominant research method in the paper is the dogmatic-legal method, complemented by the historical-legal and economic methods. The study takes into account the legal situation as of 15 October 2023.

2. Historical background

On 25 March 2011, the Act on the Polish-Russian Dialogue and Understanding Centre¹ (hereinafter also referred to as the “Centre”) was passed. The explanatory memorandum to the bill indicates that in 2008–2010, in the course of the work of the Polish-Russian Group for Difficult Matters, the idea of institutionalising Polish-Russian dialogue was developed. The recommendations of the co-chairs of the group, Professor Adam Daniel Rotfeld and Academician Anatoly V. Torkunov, dated 22 June 2009, on the need to establish centres in both countries that would institutionally initiate, support and stimulate dialogue between Poland and Russia on the history, culture and heritage of both nations, were adopted by the Prime Minister of Poland and the Prime Minister of Russia in September 2009.

The explanatory memorandum to the bill states that in 2010, work began on the establishment of the Centre for Polish-Russian Dialogue and Understanding in Poland, by means of an Act. The work resulted in the adoption of a relevant law on 25 March 2011.

Following Russia’s invasion of Ukraine, which took place on 24 February 2022, most countries reviewed their relations with the aggressor. In Poland, too, measures have been taken in response to the attitude of Russia and some of its citizens. As far as the functioning of the Centre for Polish-Russian Dialogue and Understanding is concerned, a draft amendment to the law has been submitted. The explanatory memorandum to the bill² indicates that the radical change in international conditions as a result of the war that Russia launched against Ukraine forced a radical change in thinking about Polish-Russian social dialogue. The head of the Russian state denied the Ukrainian people, with whom the Poles are bound by a friendship relations and several centuries of a shared history, a right to self-determination and to conduct an independent foreign and domestic policy. The justification stressed that in the light of the current policy of the Russian state and the still favourable attitude of a significant part of the Russian society towards President Vladimir Putin’s regime, the con-

¹ Dz.U. [Polish Journal of Laws] of 2011, nr [No.] 76, poz. [item] 408.

² Parliamentary paper No 2121 of 18 March 2022.

tinued functioning of the Centre in its unchanged form, in the absence of a similar institution dealing with Ukrainian or Belarusian issues, would be perceived as an indication that the Polish state favours dialogue with Russia. The justification points out that it is necessary to transform the Centre for Polish-Russian Dialogue and Understanding into an institution with a broader mandate oriented not only to supporting Russian civil society but above all to supporting the Ukrainian nation fighting for “freedom, wholeness and independence” and the Belarusian nation fighting for democracy. The draft amendment proposes a new name for the Centre – using the patronage of Juliusz Miroszewski (1906–1976), widely regarded as one of the most outstanding Polish political writers of the twentieth century. As emphasised in the justification for the draft of the amendment, Miroszewski, as a convinced rationalist, believed that in the long term it is ideas that shape the world and are the determinant of the development of history, not a material base. Miroszewski was a great supporter of a dialogue between Poles and Russians, as well as Ukrainians and Belarusians, and as a contributor to this intellectual dialogue, he was remembered by the Polish intelligentsia, which was interested in better understanding and intensifying cooperation with its neighbours. Thus, on 7 July 2022, the Act amending the Act on the Centre for Polish-Russian Dialogue and Understanding and other laws were passed³.

3. Legal status and an organisation of the Centre

The effect of the aforementioned law of 7 July 2022 is, among other things, to change the name of the Centre and to change the Centre’s objectives and tasks. The amending law entered into force on 27 July 2022. Since that date, the Miroszewski Centre has been in operation, and the

³ Dz.U. of 2022, poz. 1512.

legal basis for the Centre's operation is the Act of 25 March 2011 on the Mieroszewski Centre⁴.

It follows from Article 2(2) of the Act on the Centre that the Centre is a state legal person. This status means that in the light of Article 9, point 14 of the Act of 27 August 2009 on Public Finances⁵, Centre is an entity creating the sector of public finances in Poland. In the opinion of Cilak, the possibility of including an entity into the units of the public finance sector regulated by Article 9 item 14 of the Public Finance Act depends (taking into account exceptions indicated in this provision) on the joint fulfilment of three conditions: having legal personality, creation by means of an Act and creation in order to fulfil public tasks⁶. The Centre fulfils all these conditions.

Kosikowski pointed out that the concept of a state legal person derives from the doctrinal division of legal persons made on the basis of the criterion of ownership relations. From this point of view, state, self-government and other legal persons are distinguished. According to Kosikowski, it can be assumed that the decisive feature of a state legal person is that the legal person has been created from a part of the state property allocated to it, thanks to which it can bear responsibility for its own liabilities. A state legal person also has normatively defined rights and obligations in relation to a state property that has been allocated to the legal person⁷.

In accordance with Article 28(1) of the Act on the Centre, the Minister Responsible for Culture and National Heritage Protection supervises the Centre's activities in terms of legality, reliability, expediency and economy. Within the framework of the supervision exercised, as stipulated in Article 28(2), the minister competent for culture and national heritage protection approves:

⁴ Consolidated text: Dz.U. of 2023, poz. 96 (hereinafter also referred to as the "Centre Act").

⁵ Consolidated text: Dz.U. of 2023, poz. 1270.

⁶ M. Cilak, *Komentarz do art. 9* [in:] Z. Ofiarski (ed.), *Ustawa o finansach publicznych. Komentarz*, Warszawa 2019, p. 136.

⁷ C. Kosikowski, *Nowa ustawa o finansach publicznych. Komentarz*, Warszawa 2010, p. 101.

- 1) the Centre's annual activity plan,
- 2) the Centre's draft annual financial plan,
- 3) the Centre's annual activity report and
- 4) the Centre's annual accounts.

The basis for the financial management of state legal entities is the financial plan, which is drawn up not only in accordance with the provisions of the Public Finance Act but also on the basis of the law creating the specific legal entity⁸.

In addition to the aforementioned Act of 25 March 2011, the Centre's statute is important for the functioning of the Center. It was granted by an order of the Minister of Culture and National Heritage of 10 March 2023 on granting the statute of the Mieroszewski Centre. The statute are annexed to this order.

The Centre's statute consist of only six paragraphs which are quite specific – regulating only powers of an organisational nature for the Centre Director and Centre Deputies. This is because the basic rules concerning the Centre's functioning and status are contained in the Act on the Centre. First and foremost, the Act indicates that Warsaw is the seat of the Centre (Article 2(3)) but also allows it to have branch offices both in Poland and abroad (Article 2(4)).

Pursuant to Article 29(1) of the Act on the Centre, the Minister Responsible for the State Treasury or the Minister Responsible for Culture and National Heritage Protection, under rules laid down in separate regulations, furnished the Centre with the real estate necessary for its operation.

The Centre, as a legal entity, has bodies. According to Article 6 of the Centre Act, these are the Centre's Director and the Centre's Council.

The Director is appointed by the minister responsible for culture and national heritage protection, and the candidate for the post is selected through a competition (Article 8(1)). The Director's term of office shall be five years and shall commence from the date of appointment (Article 9(1)). The tasks of the Director of the Centre, by way of an example (an expression "in particular"), are set out in Article 11 of the Centre Act.

⁸ See also J. Wantoch-Rekowski, W. Morawski, *Podstawy prawa finansów publicznych. Podręcznik akademicki*, Toruń 2019, p. 68.

On the basis of Article 8(3) of the Act on the Centre, a regulation of the Minister of Culture and National Heritage of 14 June 2011 on the competition for the post of Director of the Centre for Polish-Russian Dialogue and Understanding was issued⁹. This regulation sets out in great detail the conditions and a procedure for holding a competition for the post of a Director.

The Centre's Council, in turn, shall consist of no more than seven members appointed from among specialists in the Centre's field of activity whose knowledge, experience or authority give assurance that the tasks of the Council will be carried out properly (Article 15).

Members of the Centre's Council are appointed and dismissed by the minister responsible for culture and national heritage protection. The term of an office of the Members of the Council is four years, with the proviso that a member of the Council may not serve more than two consecutive full terms. Members of the Council shall remain in the office until their successors are appointed (Article 17). The work of the Council shall be directed by a Chairperson elected by the Council from among its members by a secret ballot by a simple majority in a presence of at least half of the members of the Centre's Council. The same procedure applies to the removal of a Chairperson (Article 19(1)).

The tasks of the Centre's Council are limited to its consultative function, which is regulated in Article 16 of the Centre Act.

Pursuant to Article 23 of the Act on the Centre, the Centre's employees are non-academic employees and scientific employees with at least a doctoral degree or recognised scientific achievements in a field related to the scope of the Centre's activities. The Centre's scientific employees are obliged to conduct scientific research and participate in an organisational work related to the scientific research conducted by the Center as well as to continuously improve their professional competence.

⁹ Dz.U. of 2011, nr 125, poz. 709.

4. Purpose and tasks of the Centre

The legislator clearly formulates the purpose of the Centre's activity and its tasks. The purpose of the activity, in the light of Article 3(1), is to initiate, support and undertake activities for a dialogue and understanding in the relations of Poles with the nations of Eastern Europe, in particular with Ukrainians, Belarusians, Georgians, Moldovans and Russians. This is not a closed catalogue of nations, as the legislator used the phrase "in particular".

It is noteworthy that efforts for dialogue and understanding are to be carried out with persons who function in democratic but also authoritarian states (Belarus, Russia).

The Centre's tasks, in turn, are set out enumeratively in Article 3(2). According to this provision, the Centre's tasks include:

- 1) conducting research,
- 2) carrying out publishing activities,
- 3) disseminating knowledge in Poland and abroad about a political situation, history, culture and heritage of the peoples of Central and Eastern Europe,
- 4) conducting and supporting educational activities,
- 5) combating stereotypes,
- 6) countering disinformation,
- 7) organising conferences, seminars, lectures and public debates,
- 8) subsidising projects undertaken to promote a dialogue and understanding in relations between Poles and the nations of Eastern Europe, in particular the Ukrainians, Belarusians, Georgians, Moldovans and Russians and
- 9) running scholarship programmes, thus maintaining contacts with academic, expert, scientific, cultural and political centres.

These tasks, at least in large part, demonstrate that the Centre conducts activities of a scientific nature. At the same time, the law on the Centre allows (Article 4(1)) the Centre to carry out economic activities within the meaning of the Act of 6 March 2018 – Entrepreneurs' Law¹⁰,

¹⁰ Consolidated text: Dz.U. of 2023, poz. 221.

with the proviso (Article 4(2)) that these activities may not be financed by a subject subsidy and may not be carried out on the basis of the Centre's property.

5. The Centre's financial plan

The Centre carries out independent financial management in accordance with the rules laid down in the Act on the Centre and the Act of 27 August 2009 on public finances (Article 20(1) of the Act on the Centre). Financial management is based on an annual financial plan. The Centre's Director prepares and (after consulting the Centre's Council) submits a draft of the Centre's annual financial plan to the minister responsible for culture and national heritage protection for approval. In the period from 1 January to the entry into force of the Centre's financial plan, the basis of the economy shall be the draft of that plan.

In accordance with Article 21(4) of the Centre Act, the Centre's annual financial plan shall include:

- 1) income from operations,
- 2) subsidies from the state budget,
- 3) costs (e.g. wages and salaries, interest payments on debt, purchase of goods and services),
- 4) funds for property expenditure,
- 5) funds allocated to other entities,
- 6) a state of receivables and payables at the beginning and end of the year and
- 7) cash balances at the beginning and end of the year.

Pursuant to Article 22(1) of the Centre Act, the following funds of the Centre have been established:

- 1) a statutory fund (this is the net equivalent of a tangible, intangible and other assets equipping the Centre at the date of its inception),
- 2) reserve fund (which is increased by the Centre's net profit),
- 3) a scholarship fund (to be created from the funds of the subsidy subject to an amount not exceeding 15% of the subsidy subject to the Budget Law for a given year; this fund may be increased by funds

- provided to the Centre on the basis of separate agreements for the financing or co-financing of scholarships),
- 4) the Centre's social benefits fund (operates according to the rules set out in the Act of 4 March 1999 on the company social benefits fund)¹¹ and
 - 5) other funds, if the obligation to create them results from separate regulations.

The Centre's annual financial plan is included in the Budget Law as an annex. For example, it can be pointed out that the financial plan for 2022 is included in Annex 14 (Table 12) to the Budget Law for 2022 of 17 December 2021¹², and the financial plan for 2023 is included in Annex 14 (Table 12) to the Budget Law for 2023 of 15 December 2022¹³.

6. The Centre's income and expenditure

The catalogue of the Centre's revenue is set out in Article 20(2) of the Centre Act. In the light of this provision, the Centre's revenues are:

- 1) a subject subsidy determined annually in the Budget Act,
- 2) a business income,
- 3) funds of foreign origin,
- 4) a revenue from a sale or a transfer for use against payment of tangible assets owned by the Centre,
- 5) donations, legacies and bequests,
- 6) interest on funds deposited in the Centre's bank accounts, unless otherwise provided for in separate regulations or in the agreement under which the Centre has received the funds and
- 7) revenue from other titles.

Expenditure, on the other hand, is intended to carry out the Centre's tasks and to maintain the Centre as an entity (expenditure on salaries, operation, maintenance of buildings).

¹¹ Consolidated text: Dz.U. of 2023, poz. 998.

¹² Dz.U. of 2022, poz. 270.

¹³ Dz.U. of 2023, poz. 256.

Analysing the Centre's financial plans for 2022 and 2023 in terms of a revenue and an expenditure, some interesting conclusions can be drawn. As far as revenues are concerned, they were planned for 2022 in the amount of PLN 6,775 thousand; 97.34% of the revenues are grant funds from the state budget. In the financial plan for 2023, subsidies from the state budget accounted for as much as 99.20% of the revenue; the total amount of revenue was PLN 11,850 thousand and from subsidies from the state budget PLN 11,755 thousand. Therefore, there is no doubt that the Centre can function and perform its tasks only thanks to subsidies from the state budget.

In terms of an expenditure, the financial plan for 2022 envisaged that PLN 2,563 thousand (37.83% of total expenditure) would be spent on remunerations and PLN 2,972 thousand (43.87% of total expenditure) would be spent on "other operating costs" (i.e. primarily scholarships and project funding). In turn, the financial plan for 2023 envisaged that PLN 3,740 thousand (31.56% of total expenditure) would be spent on salaries, and PLN 5,728 thousand (48.34% of total expenditure) on "other operating costs".

In principle, the amounts of revenue and expenditure planned for 2022 (PLN 6,775 thousand) and 2023 (PLN 11,850 thousand) demonstrate that the Centre is a state legal entity with relatively small amounts of revenues and expenditures.

7. Subsidisation of projects by the Centre

In accordance with Article 3(2)(8) of the Act on the Centre, the Centre's tasks include, *inter alia*, subsidising projects undertaken to promote dialogue and understanding in relations between Poles and the peoples of Eastern Europe, in particular Ukrainians, Belarusians, Georgians, Moldovans and Russians.

In the light of Article 25(1) of the Act on the Centre, any entity (in matters covered by the scope of the Centre's activities) conducting non-profit activity on the territory of the Republic of Poland, a Member State of the European Union, a Member State of the European Free Trade Association (EFTA) or a State which is a party to the Association Agree-

ments with the European Union and the Deep and Comprehensive Free Trade Area Agreements with the European Union may apply for funding for a project for dialogue and understanding between Poles and the nations of Eastern Europe.

Funding for a project is provided as a targeted grant and may not exceed 80% of the project budget. The subsidy is granted after signing the agreement on co-financing the project. Since the Centre spends public funds, it is necessary for it to control the settlement of revenues and costs of the subsidised project. The course and manner of the implementation of the project and the correctness of the subsidy received from the Centre are also subject to control.

Within the framework of the audit, the Centre's authorised staff may examine documents and other information which are or may be important for the assessment of the correctness of the use of funding in the subsidised project. The staff may request oral or written information concerning the implementation of the subsidised project. After the checks have been carried out, the Centre's authorised staff may formulate conclusions and recommendations. In accordance with Article 27(3) of the Act on the Centre, the Centre may withdraw from an agreement on co-financing of a project when the co-financing for a project has been used against its purpose or in the case of untimely or inappropriate execution of the agreement, including a reduction in the scope of the project covered by the co-financing established on the basis of the results of the inspection and the assessment of the implementation of conclusions and post-inspection recommendations. When cancelling an agreement, the Centre shall specify the amount misused with statutory interest for delay calculated from the date of transfer of the funds, the deadline for a repayment and a name and a number of an account to which the payment should be made.

The entity receiving co-financing for a project is obliged to use the obtained funds in accordance with the purpose for which they were obtained and in accordance with the agreement on co-financing the project (Article 26, item 5 of the Act on the Centre). The entity receiving co-financing for the project is obliged to return the co-financing for the project according to the rules specified in the regulations on public finances in the event of making a profit from the project.

Article 26(7) of the Act on the Centre stipulates that the minister responsible for culture and national heritage protection shall determine, by way of a regulation, the criteria, conditions and a procedure for granting a subsidy to a project, as well as the essential elements of the application for its granting and the essential elements of an agreement on a subsidy to a project – taking into account a necessity of achieving the Centre’s objectives, an effective and efficient use of the subsidy in the project and ensuring a transparency of granting a subsidy. On this basis, the ordinance of the Minister of Culture and National Heritage of 21 September 2023 on the granting of project co-financing by the Mieroszewski Centre¹⁴ was issued.

It follows from the regulation, among other things, that a condition for the grant of a project is that the applicant’s own resources must contribute to the project budget and that the applicant must carry out the activity that is the subject of the project (§3).

Funds for the co-financing of projects are awarded transparently, based on a competition procedure, in accordance with §4(1) of the Regulation, the Centre’s Director publishes in the Public Information Bulletin on the Centre’s website an announcement of an open competition for the co-financing of projects. The ordinance indicates in detail, among other things, what the notice of competition contains, the composition of a competition committee, the elements of an application and a competition committee’s procedure. It follows from § 9 that the Director of the Centre, after reviewing the resolution of the Selection Board, will

- 1) either grant a subsidy of a specified amount to the project, taking into account the resources at its disposal and the Centre’s expected income during the period of execution of the subsidised project, or
- 2) refuse to grant the project.

In accordance with § 1(1) of the Regulation, decisions of the Director of the Centre to grant or to refuse funding for a project are final. Information on competitions, with an exception of the application for project funding, is a public information¹⁵.

¹⁴ Dz.U. of 2023, poz. 2109.

¹⁵ This was held, *inter alia*, by the WSA [Voivodeship Administrative Court] in Warsaw in its judgement of 11 January 2013, II SAB/Wa 417/12, LEX No 1326104.

8. Scholarships under the Centre's scholarship programmes

Pursuant to Article 24a(1) of the Centre Act, the Centre's Director shall establish the Centre's scholarship programmes within the scope of the Centre's tasks indicated in Article 3(2). Article 24a(2) indicates that the minister responsible for culture and national heritage protection shall specify, by way of a regulation, detailed conditions and procedures for awarding scholarships, within the framework of the Centre's scholarship programmes; in particular, the types of scholarships, the persons entitled to apply for a scholarship, a maximum amount of a scholarship that may be applied for, a procedure for a selection of scholarship applications and criteria for an evaluation of scholarship applications, taking into consideration an importance of achievements and initiatives for a dialogue and understanding in relations between Poles and the nations of Eastern Europe, in particular Ukrainians, Belarusians, Georgians, Moldavians and Russians, as well as other nations of the Russian Federation.

Pursuant to Article 24a(8) of the Centre Act, the Director of the Centre is required to publish the Centre's scholarship regulations in the Public Information Bulletin.

Pursuant to Article 24a(2) of the Centre Act, a decree was issued by the Minister of Culture and National Heritage dated 6 July 2023 on scholarships within the scholarship programmes of the Juliusz Mieroszewski Dialogue Centre¹⁶. § 2 of the ordinance indicates that the following types of scholarships may be awarded under the scholarship programmes:

- 1) research grants,
- 2) scholarships for carrying out and supporting educational activities and disseminating knowledge about the political situation, history, culture and heritage of the peoples of Central and Eastern Europe,
- 3) scholarships to combat stereotypes and counter misinformation,
- 4) grants for publishing activities and

¹⁶ Dz.U. of 2023, poz. 1447.

- 5) scholarships aimed at maintaining contacts with academic, expert, scientific, cultural and political centres.

Persons eligible to apply for a scholarship are natural persons with knowledge, experience or achievements in the field covered by the scholarship programme that are relevant to the implementation of the tasks of the Mieroszewski Centre (§3 of the Regulation).

The scholarship is awarded in a form of an amount to be paid as a one-off payment or in a form of a monthly benefit granted for a fixed period (from one to twelve months). Article 24a(7) of the Centre Act indicates that the Centre transfers funds under scholarship programmes on a basis of a scholarship agreement concluded with the scholarship holder. §16 of the Regulation specifies that the scholarship agreement shall contain the following elements:

- 1) a scholarship programme,
- 2) a timetable for an implementation of a scholarship programme,
- 3) an amount of a scholarship awarded and deadlines and method of payment,
- 4) modalities for monitoring a performance of an agreement, including a grantee's reporting obligations and
- 5) a date and a method of a settlement of a scholarship.

Interpretation problems arise in relation to the tax consequences of scholarships paid. For example, in an individual interpretation of 16 January 2013¹⁷, the Director of the Tax Chamber in Warsaw, acting on behalf of the Minister of Finance, resolved a problem concerning the interpretation of tax regulations in an individual case concerning personal income tax in the context of the validity of the Polish-Russian double taxation treaty.

9. Summary

The Mieroszewski Centre replaced, as of 27 July 2022, the Centre for Polish-Russian Dialogue and Understanding, which was established in 2011. Russia's invasion of Ukraine resulted in a change of an attitude

¹⁷ IPPB4/415-847/12-4/SP.

towards Russia and, as a consequence, it has become necessary, among other things, to change the focus of many entities, including the Centre. In addition to changing the name of the Centre, there has been an emphasis on cooperation with other Eastern European nations.

The Centre is a state legal entity, and its activities are supervised by the Minister Responsible for Culture and National Heritage Protection in terms of legality, reliability, expediency and economy. The aim of the Centre's activities is to initiate, support and undertake activities for a dialogue and understanding in relations between Poles and the nations of Eastern Europe, in particular Ukrainians, Belarusians, Georgians, Moldovans and Russians. In turn, the Centre's tasks are enumeratively defined in Article 3(2) of the Act on the Centre. The Centre's more important tasks are undoubtedly to subsidise projects undertaken to promote a dialogue and understanding in relations between Poles and the nations of Eastern Europe and to award scholarships.

One cannot help thinking that the Centre's objectives and tasks could be carried out by the ministry responsible for culture and national heritage protection, as they fall within its area of competence. Apart from the fact that the minister responsible for culture and national heritage protection supervises the Centre's activities, he or she is also authorised by the legislator to issue regulations with regard to matters implemented by the Centre and those related to the Centre.

Voices in favour of the hypothesis set out in the introduction are also provided by an analysis of the Centre's financial plan and its income and expenditure. It is clear from the most recent financial plans (for 2022–2023) that the Centre is a legal entity with very modest financial resources; revenues and expenditures of PLN 6,775 thousand were planned for 2022 and PLN 11,850 thousand for 2023. What is more, almost 100% of the revenue comes from grants from the state budget.

It would be without a detriment to the important objectives and tasks that the Centre currently performs if it were to be abolished and its objectives and tasks taken over by the ministry responsible for culture and national heritage protection. This would certainly also result in savings of a financial nature. Some of the tasks assigned to the Centre by the legisla-

tor are also performed as part of research activities by scientists employed by universities or the Polish Academy of Sciences. Some of the funds currently provided in the form of a subject subsidy to the Centre could go to these entities, for example through competitions of the National Science Centre.

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