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The impact of moral norms on the creation of the Public Expenditure Law – the Polish experience

Oddziaływanie norm moralnych na kreowanie prawa wydatków publicznych – doświadczenie polskie

JOANNA MAŁGORZATA SALACHNA

Lomza State University of Applied Sciences
ORCID: 0000-0001-5748-0170, jsalachna@pwsip.edu.pl

MARCIN TYNIEWICKI

Faculty of Law, University of Białystok
ORCID: 0000-0003-2993-3982, tyniewicki@uwb.edu.pl

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Abstract: The aim of this article is to determine the extent of dependence/relation between moral norms and public expenditure law established in Poland, as well as to determine the impact of this law on formation of citizens' attitudes. The following theses have been formulated by the authors on the basis of an elaborated diagram: firstly, moral norms, including social rules arising from universal Christian values, should directly and indirectly strongly influence legal regulations in the scope of public expenditure, as well as education and shaping citizens' attitudes; secondly – and this is a reverse process – public spending may to a certain extent impact the content of moral norms. These theses have been verified on the basis of two pilot research projects.

Moreover, the article, due to its aim, analyses the formation of public expenditure law in the context of public choice theory and principal-agent problem, as well as verifies social evaluation of the connection between the content of moral norms and selected decisions concerning public expenditure.

Keywords: morality, public expenditure, public choice, principal-agent problem, Polish society

Abstrakt: Celem niniejszego artykułu jest ustalenie zakresu zależności/relacji pomiędzy treścią norm moralnych a stanowiącym w Polsce prawem wydatków publicznych, jak również określenie oddziaływania tego prawa na kształtowanie postaw obywateli. W oparciu o opracowany przez autorów schemat, sformułowane zostały następujące tezy: po pierwsze normy moralne, w tym zasady społeczne wynikające z uniwersalnych wartości chrześcijańskich, powinny bezpośrednio oraz pośrednio silnie oddziaływać/wpływać na tworzone prawne regulacje z zakresu wydatków publicznych, jak również na edukację oraz postawy obywatelskie; po drugie i jest to proces odwrotny – dokonywane wydatki publiczne w określonym stopniu mają wpływ m.in. na kształtowanie postaw obywatelskich, jak też mogą mieć wpływ na treść samych norm moralnych. Tezy te zostały wstępnie zweryfikowane w oparciu o dwa zrealizowane badania pilotażowe.

Ponadto w artykule, z uwagi na jego cel, dokonano analizy tworzenia prawa wydatków publicznych w kontekście teorii wyboru publicznego i teorii agencji oraz weryfikacja oceny społecznej w zakresie związku pomiędzy treścią norm moralnych a wybranymi decyzjami z zakresu wydatkowania środków publicznych.

Słowa kluczowe: moralność, wydatki publiczne, wybór publiczny, teoria agencji, społeczeństwo polskie

Introduction

So far, in Polish, as well as international professional literature, there have been numerous publications concerning general relations between morality and law, moral obligation to obey law or values protected by law.¹ However, the impact of moral norms on the formation of public expenditure law has not been the subject matter of an interdisciplinary analysis, analyses of morality having mainly been made in relation to criminal law. Moral norms protected by law have been discussed as well. There are no detailed elaborations on the impact of moral norms on shaping financial law, including making decisions on expenditure in the public finance sector. Law, and in particular public expenditure law, reflects current trends in the social policy of a given state. On the other hand, law should also influence the formation of social culture, including civic attitudes. However, it is not possible without taking into account moral norms. The social aspect in the sphere of public expenditure, next to economic and legal issues, seems to be dominating, since it concerns the essence of public finance, i.e. the aim for which public funds are collected. This is to provide various public goods, which – in turn – means bearing public expenditure.

In connection with the above, the aims of this article are:

– firstly, to establish the extent of dependence/relations between moral norms of the Polish society and public expenditure law established in Poland;

¹ References in this scope will be provided below.

– secondly, to determine the impact of the created public expenditure law on the formation of citizens' attitudes (civil and moral society).

It needs to be mentioned that this article has a preliminary and pilot character due to its interdisciplinary and complex problem area. It will be necessary to conduct further research to fully implement the indicated aims.

1. The interdisciplinary research nature (legal, sociological and economic) on morality and public expenditure – a new approach to the problem

In the professional literature, also Polish (Modzelewski 2006: 1-132, Kozłowski and Szyszkowska [eds.] 2001: 1-266, Sutor 1994: 1-466), problems concerning relations between morality and politics have constantly been analysed, regardless of the common conviction of the immorality of modern politics. It remains the domain of political scientists or philosophers. Lawyers, however, (basically legal theorists solely) in their research mainly focus on the dependence between morality and law (Fuller 2004: 1-230). Obviously, categories of law and morality may be analysed separately, but from the perspective of legislation or application of law, it is impossible to separate them. And from the axiological point of view, it should not be done. Moreover, law, and in particular public expenditure law, is – on the one hand – a reflection of current trends in the social policy, and, on the other one – should impact the shaping of citizens' attitudes. It is indicated that “public finance reflects individual view of the society in which market rules dominate” (Musgrave 2000: 72), and “efficiency of using public funds depends on proper reading of preferences of the society” (Malinowska-Misiąg and Misiąg 2006: 147). The social aspect in the sphere of public expenditure seems dominating, next to economic and legal aspects, since it relates to the essence of public finance, i.e. the aim for which it is accumulated. In a general sense, this aim is to provide public goods (Owsiak 1998: 24, Buchanan 1997: 29), in which case the scope and manner of its implementation as well as expected or achieved results belong to the social, economic and legal spheres. The basis for the above assumptions is the approval of modern concept of active expenditure and opposing it to the liberal concept of neutral expenditure (Gaudemet and Molinier 2000: 57). In such a context, what should be examined is the process of making financial decisions in the public sector and their social impact. It is mainly about law-making decisions and consequently – their execution. As it is known, especially the first ones are created by politicians/policy-makers (including local government units bodies). In addition, bearing in mind that financial decisions of public entities, also standard-setting decisions of public authorities, have a social influence whether

in the scale of the whole country or locally, it seems reasonable to conduct further research on the problem of the role of moral norms in the process of financial decision-making. The need to indicate moral norms by which “a person of the organisation” (e.g. an employee of the local government) should be guided was emphasised by M. Ossowska already in the middle of the past century (Ossowska 2000: 199). Despite the importance of these issues, research in this field has not been conducted.

The authors, addressing the problem of relations between moral norms and spending public funds (financial decisions), have conducted preliminary social surveys (Salachna, Szafranek and Tyniewicki 2018: 29-40) which indicated that probably the perception and implementation of given moral norms vary depending on the level on which they are, i.e., micro (e.g. within a family, small social group such as friends), mezzo (local community, including cities and municipalities) or macro (society of a country). Establishing this issue is significant to outline – apparently different – premises and frameworks of making legitimate and socially acceptable law-making decisions at local and state levels.

When conducting the pilot research, the authors assumed that morality understood as a recognised (and used) system of universal norms is a crucial element not only of the decision making process in the public sector, but also of shaping citizens’ attitudes. The obtained results indicated that, e.g., principals of public authority (collectively: society) are especially interested in spending those funds which may concern them personally, with the simultaneous lack of willingness to put the interest of the general public (society as such) above their own one, as well as the lack of reflecting practical application of declared moral norms (Salachna, Szafranek and Tyniewicki 2018: 29-40). These preliminary results entitle us to claim that there is a need to conduct further research on the assumption of dependence between morality (moral norms) and financial decision making in the public sector and, consequently, spending public funds. This research has an essential scientific value, since it meets requirements of the analysis of legal institutions (their creation, application) not only in the systemic context, but also (or maybe primarily) in the social one. Especially, if it includes one of the general postulates of creating legal norms, i.e. their social acceptance (compliance with common beliefs/views about their importance). Law is a form/instrument of social life organisation, therefore there is a strong need to reflect/express moral norms in legal provisions (also those which regulate the sphere of public spending). Every state or within its frameworks – local structure, *de facto* articulates what kind of policy it conducts by public expenditure. This includes a social policy, significant from the point of view of every bigger or smaller group. Through the evaluation of systematisa-

tion of public expenditure sphere it may be indicated what type and to what extent moral values/norms are or should be implemented. It also needs to be stated that moral norms eliminate or minimize unfounded hostility and are a mechanism of social conflicts selection (allowing the conflict or settlement of the conflict) which concern hierarchy of values (Ossowska 1985: 170-171).

Additionally, considering the special impact of public finance law on social and economic life, as well as the potential social influence on the creation of financial law – the feedback effect (Salachna and Tyniewicki 2016: 16-20), research in this scope, conducted jointly by lawyers and sociologists and partly by economists, is needed.

Establishing the formation of relations (dependences) between the content of moral norms and public expenditure law (its creation) has fundamental significance in the following fields:

a) the theory of law and law dogmatics (financial law), since this subject matter is consistent with the study on the principles of reasonable law creation as such, on the one hand, and – on the other hand – it will create modern science on the principle of reasonable (and moral) formation of public expenditure law, including the problem of rationalisation of public spending. Scientific findings in this regard have basic (i.e. starting) significance for the shaping of the impact of public spending in the sphere of social and economic sciences;

b) social sciences (mainly sociology of law), since it is an obvious assumption that law, and in particular in such fundamental sphere as public spending (i.e. receiving financial gains by certain social categories/groups) should be socially accepted. It needs to be stated that the legally defined sphere of public benefits (expenditure) directly impacts the shaping of specific social culture and consequently impacts formation of citizens' attitudes;

c) economic sciences – since directions of public expenditure (the subject matter of public expenditure law) basically determine the scope of public sector and present the model of economic policy adopted (promoted) by public authorities. These issues are of primary importance to the economic and financial condition of the state (its evaluation, shaping or forecasting).

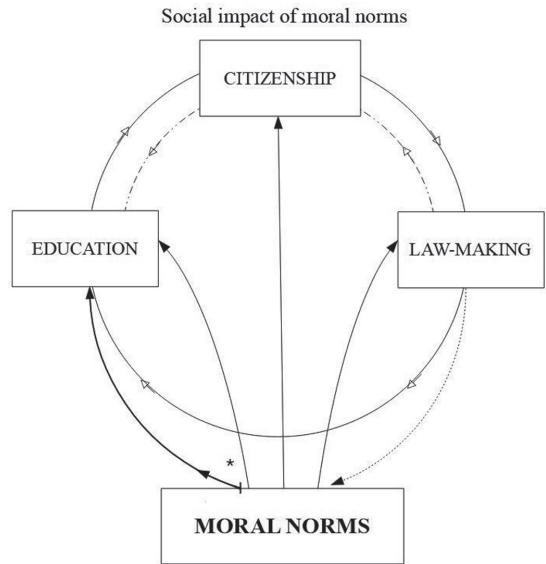
In the context of the above-mentioned solutions, it needs to be emphasised that moral norms really impact the interpretations made by lawyers. That widely recognised and quoted principle of social justice, regardless of its historically evolving content, is full of different social rules which are based or should be based on moral norms. Beside this, the basis for interpretation of social justice principle is always the issue of understanding social equality/inequality (in relation to certain conditions). Findings in this scope obviously influence the (socially) permitted and accepted distribution of public goods, including the sphere of public spending (public expenditure law).

In connection with the above, the authors have formulated the following theses:

– moral norms, also those constituting social rules arising from universal Christian values, should directly and indirectly strongly interact with/impact the created legal regulations of public expenditure as well as education and citizens’ attitudes;

– public expenditure law in a specific scope of influences, e.g., formation of citizens’ attitudes, may impact the content of moral norms changing in time and depending on current trends and conditions.

Dependences arising from the above theses are presented in the Diagram below.



* the beginning of moral norms impact cycle

Source: own elaboration.

In the general scope, the presented diagram determines the model (theoretical) impact of moral norms on the functioning of society in fundamental spheres of its activity (education and law) and on the formation of citizens’ attitudes. The impact of moral norms (their detailed content) has a two-sided character. On the one hand, they directly influence education, citizens’ attitudes and created law. On the other hand, they start a closed cycle of a broadly understood activity of society. Therefore, the role of moral norms is essential. In every sphere of social activity they must be present – in such a sense that they are observed or/and they serve as a reference point. As a result, society should function optimally and created law should be socially acceptable. Moreover, the

indicated spheres impact each other causing feedback effect (marked with the dashed line). One more aspect needs to be noted. The authors do not exclude the impact of created law on moral norms, also their detailed content and meaning (marked with the dotted line), without prejudging the character of this impact (positive or negative).

This means that during interdisciplinary research it will be necessary to answer the following research question: What is the dependence between the content of moral norms and created public expenditure law?, as well as: In what manner public expenditure law impacts citizens' attitudes?

2. The role of law in the social and economic system.

The creation of public expenditure law in the context of the social choice theory and principal-agent problem

Law is treated, e.g. in the category of control system and organisation of society (social life), in which one is expected to behave in a particular manner in particular circumstances. Policymakers in the process of law-making strive to achieve the state of homeostasis, consisting in the protection of interests of particular social groups as well as protection or stimulation to change particular social relationships (Bunikowski 2010: 97). This is also applied to create norms in the scope of public expenditure and, subsequently, its implementation, that is the process of making expenditure.

In the authors' opinion, the above-mentioned state of homeostasis of policymakers who create and implement public expenditure law, i.e. distribute public funds, seems to be even bigger than in other cases of creating law which meets the needs of particular social groups. As far as granting certain rights (e.g. the right to freedom of association expressed in the Constitution of Poland – see: Article 58(1)) may seem abstract, because not every citizen exercises them or fulfils conditions to exercise them, but obtaining specific benefits which are tangible (financial, often monetary) constitutes real – perceptible benefit which beneficiaries get. The more important is the role of moral norms as a kind of 'fuse' and at the same time 'guarantee' of rational management of public funds, which are to serve the whole society and not only selected groups of interest – especially those who are a solid electorate of public authorities and/or can efficiently lobby for their interests. An example here may be the Act of 9 March 2017, amending the act on the functioning of hard coal mining sector (Act of 9 March 2017, amending the act on hard coal mining sector), pursuant to which coal mining trade union members were granted the rights to be on a mining leave four years before retirement in the case their mine is to be liquidated. Prior to this, this privilege was only for pit miners. The draft

act was submitted upon the initiative of Members of Parliament who were represented by a Member of Parliament, himself a representative of one of the coal mining trade unions. Work on the act took merely one day and granting the above privilege was even criticised by the coal mining community itself (Zasuń 2017).

N. Luhmann's findings are essential to considerations on law creation (also public expenditure law). The researcher stated that law, by forcing units to perform certain roles, serves social evolution. However, the performed roles (e.g. using law to achieve one's own goals) do not constitute an obstacle, it is necessary to refer policymakers to the so-called legal codes explaining their behaviour and the ability to decide what law it will be (Turner 2008: 83). One way of explaining such legal codes may be relating to moral rules. All this gives law the necessary reflectiveness.

In relation to public expenditure law this reflectiveness should come down to the following question: how to properly spend public funds, and in particular, based on which rules it should be done. From this point of view, the source of this problem seems obvious, both in the context of public and non-public funds. This arises from the coexistence of two contradictory phenomena, emphasised in economic sciences, i.e. infinity of human needs and scarcity of resources which are to satisfy those needs. As a result, the theory of scarcity appears only too applicable here (Eklund and Hebert 2007: 30-32, Murherjee 2005: 81-82, Perelman 1987: 32). It is important that in the field of public finance the theory of scarcity has a greater impact than in the private sector, since public funds are accumulated (taken over) as a part of revenue which is generated and held by the payers. Despite this, the theory of scarcity does not limit the process of public sector expansion, which is evident in the willingness of public authorities to enlarge the scope of allocation and redistribution of public funds, as well as in guaranteeing specific groups participation in the division of these funds. On the one hand, it is manifested in the law of increasing state spending, the so-called Wagner's law, and the causes of such a state have the diverse character: sociological, historical, political and socio-economic (Gaudement and Molinier 2000: 102-106). On the other hand, in the sphere of law-making, there appears the phenomenon of mandatory spending (Kosikowski 2011: 29, 120), i.e. legally determined. As T. Dębowska-Romanowska emphasises, mandatory spending in the legal and structural context constitutes an exception from two fundamental principles of the modern state: the principle of political freedom of public authorities legitimised by free election and the principle that every public authority freely exercises financial sovereignty within the limits of its constitutional attributes (Dębowska-Romanowska 2007: 282). Paradoxically, the public authority by extending the scope of its competence in specific spheres

of life by statutory granting the right to expenses to a certain social group (beneficiaries) in reality limits its own competences.

Both these phenomena, i.e. increasing state spending and mandatory spending, focus on allocation of public resources, which in the face of these phenomena encounters two basic, and only seemingly trivial, problems, i.e.:

1. Who do policymakers (public authority) really represent and in whose interest do they fulfil their function?

2. What criteria are policymakers (public authority) guided by when allocating public and social goods? (Owsiak 1998: 71).

The indicated issues are of interest to liberal theories of public goods and public choice (Kiefer 1997: 15-16, Musgrave and Musgrave 1989: 87, Buchanan 1997: 213-221, Lee 2013: 1-242, Buchanan and Musgrave 2005: 1-214), as well as the narrower issue of rationalisation of public spending. The authors believe that in the case of public choice, as well as rationalisation of public spending, their common and connecting element should be moral norms, whose functioning causes the feedback effect mentioned before. Basically, moral norms should constitute a basis to make decisions (Salachna and Tyniewicki 2017: 71-85). It needs to be emphasised that the significance of moral norms is absolutely underestimated in the financial (public finance) law science, which has also strengthened the authors' conviction as to the importance of the conducted analysis and research in this area. It is more often and in a more penetrating way that scientists discuss the problem of taxes in the context of legal and moral obligation to bear public burden by citizens (e.g. McGee 2004: 15). There is even a kind of 'popularity' of tax matters described in research, not only in Poland. However, the problem of law-making and implementation of public expenditure law in the context of morality is more complex. Firstly, every public budget has more expenditure (tasks which are financed from public funds) than revenue, including tax (sources of revenues). Secondly, it seems that public expenditure has a greater social impact. Not everyone bears tax burden (it is not only about tax evasion or tax avoidance, but about the fact that not everyone is a taxpayer due to objective reasons, e.g. a child), but every citizen to a greater or lesser extent uses public (social) goods, even unknowingly. These types of goods include, e.g. national defence, internal security, public health care, public education, transport and public roads.

Returning to the public choice theory, it basically deals with the manner of selecting allocation of goods and redistribution of revenues. In other words, the content of this theory includes issues regarding type, amount and quality of public goods, as well as the manner of paying for them. Citizens are to decide about it through democratic elections, and in this way they limit public authorities' arbitrariness and freedom in deciding. Such a way of expressing society's

own voting preferences is consistent with the principal-agent problem, which is a kind of model of public sector functioning (Weingast and Moran 1984: 147-192, Moe 1984: 739-777). In it, the Principal is the society/citizens and the Agent – politicians. The authors assumed that for the Principal (society) to feel responsible for public affairs, and what is connected with it and can effectively motivate politicians to make decisions – this has to be a civil society based on moral values. The basic requirement of its existence in democratic countries is proper education regarding public matters, including public finance, but equally important in this context are moral norms (their content and significance) adopted in such a society.

It remains highly disputable whether voters are really able to evaluate their politicians' 'election offer' in the scope of the socio-economic policy and on this basis elect their representatives. If they do not have sufficient economic knowledge, they may be guided by other criteria, as a result of which they apply other (non-economic) premises to elect public authorities and thus determine the scope and standards of the public sector. Regardless of these controversies, moral norms should be universal in the public choice theory, since they mitigate distortion of the public authority election by citizens.

3. Initial verification of social evaluation of the connection between the content of moral norms and selected decisions on spending public funds

The authors conducted two complementary pilot research projects to initially verify the formulated theses. The first research was quantitative and was conducted at the turn of May and June 2016 through a diagnostic survey based on the questionnaire technique, with the use of anonymous online questionnaire designed for the inhabitants of one of the voivodship cities (Salachna, Szafranek and Tyniewicki 2018: 29-40). It included 9 substantial questions: 5 closed questions (with selection of answers) and 4 open questions (respondents were to write their opinions). Altogether, 220 questionnaires were filled. The respondents were representatives of the following social groups: 54% students, 20% employees of administration, 24% people not employed in administration, 2% unemployed. According to the criterion of gender, 31% of the questionnaires were filled by men and 69% by women.

To find out which moral values in the public opinion are essential in the broadly understood context of spending public funds, the questionnaire included one key question about the significance of moral norms in spending public money. The analysis of all the respondents' views allowed distinguishing 46 types of answers. Due to the similarity of the answers and for a greater

transparency of the results, the authors classified them, the biggest significance being assigned to the values presented in the Table below.

Table. Moral values in spending public funds

No	Moral value category	Percentage share in answers
1.	integrity	66.29
2.	care for public good	42.13
3.	economy	24.72
4.	reliability	22.47
5.	common sense	9.55
6.	(social) solidarity	5.06
7.	politics-morality (in opposition)	4.49
8.	religious values	3.37
9.	other	15.17

Source: authors' own elaboration.

The successive pilot research project was conducted at the turn of 2016 and 2017 among 211 students of Białystok and Łomża Universities (the faculties of law and administration). Also in this case a diagnostic survey involving the questionnaire technique was used and the tool was an anonymous online questionnaire. It was composed of 16 closed questions, whose aim was to collect the respondents' opinions on the rules of: common good, justice, solidarity and subsidiarity in the scope of spending public funds. All the questions were formulated in the same way: there was an example of a specific situation presenting implementation of the above-mentioned rules in practice. The respondents evaluated the validity of each one, choosing one of the following answers: definitely agree, rather agree, rather disagree, definitely disagree. The majority of respondents were women (73% in comparison with 27% of men). As far as the degree of studies is concerned, students of one-cycle studies (Bachelor studies) (40%) and the first cycle studies (Years 1-3 of Master studies) (37%) dominated over those of the second-cycle studies (Years 4-5 of Master studies) (23%).

On the basis of the above research results the authors verified the following detailed research theses:

1. A legal system based on moral norms, both in the sphere of law-making, as well as its application, determines the feedback effect. On the one hand, moral norms imply social expectations towards policymakers (politicians) who should make decisions which are economically and socially optimal. On the other hand, public expenditure law, established and enforced with respect to moral norms, enhances the sense of responsibility of policymakers/politicians as well

as the whole society (shaping social culture) and contributes to strengthening citizens' attitudes (and morality).

2. Perception and implementation of given norms differs depending on the level on which it takes place, whether it is:

- micro (individual perception, within small social groups such as a family, friends).

- meso (local community), or

- macro (Polish society as such).

As the respondents stated, applying moral norms (e.g. the principle of justice or common good) while spending public funds is, in their opinion, very important (at the macro level). However, in the case when law respecting these norms does not bring benefits to the respondents (at the micro or meso levels), they did not feel a strong need to implement the declared norms in practice.

In connection with the above considerations, it may be hypothetically and initially concluded that in the sphere of public expenditure there is a discrepancy between the perception of moral norms (declared morality) and their real implementation (practical morality). This phenomenon may be related to both citizens (as beneficiaries of public funds) and policymakers (administering public funds). It seems that in the case of citizens the basis for this discrepancy is a sense of threat to one's own interest and in the case of policymakers – the fear of losing support of their electorate in connection with what they decide about expenditure expected by their voters.

The above-indicated discrepancy in relations to citizens arises from the research conducted by Public Opinion Research Centre (CBOS) in March 2019 (CBOS 2019: 1-13). It regarded the reaction of the society to a few proposals, mainly social, put forward by the leader of the ruling party (the so-called new "PIS five"). It was supported by 73% to 84% of the respondents (depending on the proposal), but 'only' 45% of them thought that the Polish state could afford to implement it, with 38% expressing the opposite view. What is more, in the same research, 60% of the respondents declared that expenditure from the state budget should not exceed a half of its revenues, and 27% would accept a deficit if there were no means for meeting social objectives.

4. Basic conclusions from the research in the context of theoretical considerations on the relation between moral norms and spending public money

The results obtained in the present research projects allowed formulating the following initial conclusions:

1. The Principals (respondents) show interest in and responsibility for spending public funds; however, not in every case should decisions regarding the purpose of these funds (in the view of respondents) be made in accordance with moral values (the example of subsidiarity and solidarity).

2. The Principals show special interest in the manner of spending mainly those funds which concern them directly.

3. The Principals are not very willing to put the general interest above own profits.

4. The declared religiousness of the Principals in Polish conditions and being guided by moral rules, as well as the consent (expectation) that these values are taken into account when spending public money are not reflected in the practical application of these rules.

In the context of prior theoretical considerations on the impact of moral norms on spending public funds it may be indicated that there are a few additional general phenomena which are areas in need of conducting further detailed research.

As the authors indicated, it seems obvious that the impact of moral norms on making decisions in the public sector, including the creation of public expenditure law, seems desired, since respecting moral norms not only determines or should determine rational spending of public funds, but also contributes to an increase in the awareness of the processes of distributing these funds. It should be noted that these processes are extremely complicated both to people without education in this scope as well as to professionals. It should be stated that including moral norms in the sphere of public finance management requires knowledge. Therefore, if a given society includes these norms in their system of values (even if due to historic and culture reasons) and wants to be guided by them in different spheres of its functioning, then also in the sphere of public finance citizens should be properly educated. Of course, it could not be expected that everyone will have a vast knowledge on this subject, but it seems desirable that people should know at least the basics of it and that the knowledge should be transferred at different levels of citizens' education.

As a further consequence, the mechanism of moral norms impact on spending public funds will take place; firstly, in preferences and voting decisions of citizens and, in particular – in the evaluation of the election offer presented by politicians. Secondly, as a result of citizens' activity in the election process and, in a wider context, i.e., a direct (real) impact of society and control of public authorities when allocating public funds, increases the significance of a civil society and social organisations which are forms of activity of the former.

On the other hand, in practice, i.e. in daily functioning of the public sector and society, it is questionable whether the indicated mechanism of moral norms

impact holds. In other words, despite its importance, it cannot be practically applied, so it is a kind of myth. On the one hand, a general feeling (conviction), or maybe a stereotype, seems to lead to such a conclusion. On the other hand, the first of the conducted pilot research projects unambiguously proves that at least in the sphere of respondents' expectations there is a need to include in the process of spending public funds such values as: integrity, care for public good, reliability, economy, etc. Hence, if there are such expectations, then maybe these values are really significant. If so, then the question arises: To what degree and by using which tools (forms) does this process take place? Consequently, these problems constitute the first and basic field for further analysis.

The results of the other of the conducted pilot research projects prove that there is a problem with practical application of the discussed values, which is indicated by the authors. As regards this sphere, at the macro level there is an agreement that public authorities should be guided by moral rules when spending public funds, but at the micro level there is no such general approval. The issue arises: Why/for what reasons is there such a mechanism? Contrary to what one may expect, an obvious answer that the theory of scarcity causes human being not to accept actions consisting in depriving him/her of obtained privileges (also tangible), seems superficial. Most probably this lack of acceptance in the sphere of public finance functioning is caused by the lack of proper knowledge (education). Or perchance there are other causes. These issues should also constitute a next field of research.

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