

Original article

## Analysis of the financial economy of the Armed Forces Modernisation Fund

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### INFORMATIONS

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### ABSTRACT

The implementation of defence activities requires the allocation of specific financial resources for this purpose. The scope and quality of these activities often depends on the amount of the allocated funds. The vast majority of them come from the national budget. There are also specific organisational and legal solutions allowing for the possibility of financing defence expenditures, including financing of the Armed Forces from other sources off-budget. One of such solutions is the Armed Forces Modernisation Fund, which functions as a special purpose fund. This fund is a national special purpose fund, which has no legal personality and is one of the sources of financing of the Armed Forces Development Programme. Its main advantage is the fact that it is not subject to rigid budgetary discipline, which makes it possible to continue financing certain public services over the next few financial years. Such a solution allows for the intended accumulation of public resources which have not been used by the fund before the end of the calendar year. The aim of this study is to analyze the financial economy, i.e. the analysis of revenues and costs as well as effects of tangible property expenses incurred by the Armed Forces Modernization Fund. The analysis covers the period of the years 2016-2018.

### KEYWORDS

defence economics, national security, public finance, military finance



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## Introduction

Nowadays, it is difficult to imagine the functioning of the economy without proper state interference. The role of the state in the economy boils down to efficient management of possessed resources in order to create macro- and microeconomic conditions increasing the effectiveness of the economy (assuming that the market mechanism of allocation of resources is not efficient), ensuring institutional infrastructure (legal regulations, rules and social order) conducive to long-term effectiveness of investments, or equalisation of access to basic goods according to the adopted criteria of social justice [1, p. 67]. The state is therefore

a special entity of the economic system based on the rules of the market economy, as its role is to ensure, on the one hand, the best possible conditions for the functioning of the market, which implies the need to minimize the scope of interference in the operation of market mechanisms, and on the other hand, to correct the negative effects of the functioning of the market mechanism, e.g. excessive unemployment, excessive income disparities, etc.

In order to perform numerous public and social functions, the state must have at its disposal certain revenues, the taking over and distribution of which significantly adjusts the proportions of the distribution of revenues and allocation of resources, which would be formed without its interference. In order to carry out the state's tasks, it is therefore necessary to raise sufficient funds to finance their execution. The process of collecting public funds is accompanied by the processes of their allocation, assigned to the performance of specific public services adopted for implementation in a given period by entities of the public finance sector. Public expenditures therefore serve to carry out public authority services and they are the consequence of political choices. The most frequently used criterion for allocating public expenditures is the purpose (function, direction, type of objectives) of spending the funds. A distinction can be made between expenditures on the national economy, social and cultural purposes, administration, justice, police and national defence (controlling), and on servicing state debts [2, p. 343].

From the point of view of managing the processes of collecting revenues and allocating public expenditure, i.e. from the public finance management point of view, it is important that these processes are carried out by various legally formalised entities and organisational units forming the public finance sector. This formalization in the structure of the public finance sector is completed by budget units, budget plants, local government budget plants, executive agencies, budget economy institutions and national special purpose funds.

## **1. A national special purpose fund as an organisational and legal form of the public finance sector**

The public finance sector is responsible for managing public funds for the benefit of the state. It consists of organisational units established under the Public Finance Act or under special acts and exclusively for the purpose of performing public services financed from public funds, subject to planning, balancing, control, accounting, reporting and discipline in accordance with uniform rules. The Public Finance Act lists the organisational and legal forms through which it carries out its activities. These units are budget units, local government budget units, executive agencies, budget economy institutions and national special purpose funds.

The organizational unit of the public finance sector, whose characteristic feature is the separation in terms of organization and finance, established to collect cash from strictly defined sources and the implementation of strictly defined objectives is the special purpose fund.

The special purpose fund is therefore a form of financing of public services. From a formal and financial point of view, the special purpose fund is an instrument used to finance a narrow group of objectives on the basis of resources collected from a usually small group of income sources. National special purpose funds do not have legal personality. These are bank accounts held by the respective ministers designated in the Act establishing the fund.

It is often politically motivated and arises from demands made by various environmental or professional groups, based on the conviction that separating a certain part of public funds from the general national budget and allocating them for a specific purpose will ensure the achievement of objectives and interests of a given social, professional or territorial group [3, p. 143]. Such a use of this organisational and legal form causes that the practice of functioning of the public finance sector proves that in using special purpose funds, one can see as many advantages as disadvantages [4, p. 130-4; 5, p. 140-2].

The advantage of special purpose funds is, first of all the fact that in order to carry out public services, they make it possible to conduct financial management on principles less stringent than those provided for in the case of services financed directly from the state budget. The rigors of budgetary economy do not apply here, what creates the possibility of continuity of financing designated public tasks, because in the case of a special purpose fund at the end of the budget year, the authorization to spend funds for specific tasks does not expire. Such a solution, in the course of managing the special purpose fund, also allows for the intended accumulation of public resources which were not used by the special purpose fund before the end of the calendar year.

The disadvantage of special purpose funds is that the size of the state budget is decreasing, thus making it impossible for the government and the finance minister to conduct financial policy and to take responsibility for its effects. Special purpose funds are getting out of public control of public finances. What is more, their implementation is also associated with costs that reduce the size of the resources allocated to the purposes for which these funds were set up.

The financial economy of the fund is not fully subject to budgetary discipline and is therefore more flexible and not subject to the same control as the management of budgetary resources. This is one of the main reasons why the issue of state special purpose funds is one of the most controversial issues of theory and practice of financial law [6, p. 306].

The basis for the financial management of the national special purpose fund is the annual financial plan. The Public Finance Act does not specify the minimum content of the financial plan of the national special purpose fund, as these issues should be regulated in separate acts constituting the basis for the functioning of individual funds.

It may be assumed that the financial plan of the state special purpose fund shall include:

1. Revenues:
  - a) revenues from the business activity,
  - b) subsidies from the state budget,
2. Bill of costs.
3. Financial result.
4. Loans granted to local government units.
5. Cash and cash equivalents at the beginning and at the end of the year.

Cash at the beginning and at the end of the year. The costs of the national special purpose fund may be covered only within the framework of the financial resources held, including current revenues, including subsidies from the state budget and residual resources from previous periods. The financial plan of the Fund may be amended by increasing projected revenues and, accordingly, costs, but shall not result in an increase in subsidies from the state budget. In a situation where the national special purpose fund has payable liabilities,

including credits and loans, the increase of revenues is first allocated to their repayment. Changes in the amounts of revenues and costs of the national special purpose fund shall be made by the minister or body disposing of the fund after obtaining the consent of the Minister of Finance and the opinion of the parliamentary committee for budget affairs.

In 2017 the public finance sector was composed of national special purpose funds, catalogued in six groups, i.e. [7]:

- I. Social security funds:
  1. Social Insurance Fund,
  2. Pension Fund,
  3. Prevention and Rehabilitation Fund,
  4. Administrative Fund,
  5. Temporary Retirement Fund.
- II. Funds related to the social services of the state:
  1. Labour Fund,
  2. State Fund for the Rehabilitation of the Disabled,
  3. Guaranteed Employee Benefits Fund.
- III. Privatisation funds:
  1. Reprivatisation Fund,
  2. Entrepreneurs Restructuring Fund,
  3. State Treasury Fund,
  4. Compensation Fund.
- IV. Funds related to national security and defence:
  1. Intervention Stock Fund,
  2. Police Support Fund,
  3. Public Security Modernisation Fund,
  4. Central Register of Vehicles and Drivers Fund,
  5. Fund for the Professional Activation of Convicted and the Development of Prisoner's Workplaces,
  6. Armed Forces Modernisation Fund,
  7. Border Guard Support Fund,
  8. State Fire Service Support Fund,
  9. Fund for Assistance to Victims and Post-Penitentiary Assistance.
- V. Science, culture and physical culture funds:
  1. Sports Activity Fund for Students,
  2. Physical Development Fund,
  3. Fund for the Promotion of Culture,
  4. Polish Science and Technology Fund.
- VI. Other funds:
  1. Surveying and Cartographic Resources Management Fund,
  2. Fund for the Support of Public Benefit Organisations,

3. Technology Credit Fund,
4. Fund for Solving Gambling Problems,
5. Support Fund for Civil Society Development.

## **2. Armed Forces Modernisation Fund**

The Armed Forces Modernisation Fund is a special purpose national fund established pursuant to the Act on Technical Reconstruction and Modernisation and Financing of the Armed Forces of the Republic of Poland [8, 9]. The Fund is one of the sources of financing of the Armed Forces Development Programme [8, Art. 6 (1) (2)], the implementation of which [8, Art. 5 (1)] was entrusted to the Minister of National Defence, i.e. Fund administrator.

The Armed Forces Modernisation Fund does not have legal personality. In practice, it is a bank account held by the Minister of National Defence, on behalf of which the financial and accounting services for the fund are provided by the Budget Department of the Ministry of National Defence.

The Armed Forces Modernisation Fund conducts financial management based on a financial plan. The financial plan of the Fund shall cover in particular [10, Par. 2]:

1. Revenues and expenses;
2. The balance of the Fund's working capital at the beginning and the end of the financial year;
3. Balance of receivables and payables at the beginning and at the end of the financial year.

The planning of revenues and expenditures of the Armed Forces Modernization Fund is carried out in accordance with the statutory provisions [8, Art. 11 (3)]. The revenues of the Fund shall be:

1. Proceeds for:
  - a) the support for foreign troops and the provision of training areas thereto,
  - b) specialised military services.
2. Revenue from payments made by the Military Property Agency [11, Art. 30 (3) (1)].  
In accordance with the statutory provisions, the Military Property Agency transfers to the Armed Forces Modernization Fund an allowance amounting to 100% of the value of the surplus of revenues over costs, obtained by the Agency from the management of licensed and unlicensed movable assets, transferred by organisational units subordinate to the Minister of National Defence or supervised by him, reduced by corporate income tax.
3. Funds obtained from the sale of statutory property [11, Art. 93].

These are funds obtained from the sale of movable property and intangible assets of a State Treasury nature held by Polish military units abroad, Polish military representations and Polish liaison teams at international organisations and international military headquarters, military positions at NATO and the European Union structures and defence attaché at diplomatic representations of the Republic of Poland, not used for the performance of their tasks, if the value of such property is lower than the costs of its transport to Poland.

4. Revenues in the form of dividends from commercial law companies created as a result of transformation of defence industry enterprises and revenues from disposal of shares therein [11, Art. 61 (2)].
5. Revenues obtained from inflows from local government units in the amount of 30% of the income obtained from the management of real estate, donated thereto or transferred by lending (applies to state-owned real estate constituting military airports or parts thereof, temporarily or partly unused for the implementation of activities by organizational units reporting to the Minister of National Defense or supervised by him) [11, Art. 98 (3) and Art. 99 (2)].
6. Indemnities or contractual penalties received in the course of performance of contracts for which the source of financing is budget expenditure in the “National Defence” part of the state budget concerning:
  - a) the purchase of arms and military equipment,
  - b) services related to the modernisation, modification, repair or renovation of weapons and military equipment,
  - c) scientific research and development in the field of armaments and military equipment.
7. Funds provided by other member states of the North Atlantic Treaty Organisation in the framework of reimbursing expenditure incurred by the Republic of Poland for activities performed within the framework of the Investment Programme of the North Atlantic Treaty Organisation in the Field of Security (NSIP).
8. Donations, inheritances and bequests.

The Fund’s expenditures are allocated to the activities specified in the Armed Forces Development Programme for the next planning period [10, Par. 8.1]. This may take place after receiving a confirmation of the balance of funds on the Fund’s account from the Budget Department of the Ministry of National Defence. For this purpose, the Director of the Budget Department presents the Head of the Material Expenditure Directorate – P8 of the General Staff – with monthly information on the state of the Fund’s revenues, who, after receiving such information, decides on the order of activities and informs the Budget Department and the organisational units of the Ministry of National Defence competent to conclude contracts with contractors. In contracts with contractors, the Budget Department is indicated as the payer of the contract. The Director of the Budget Department pays the obligation from the Fund’s account on the basis of the documents (invoices, bills) approved for payment, submitted by the organizational units of the Ministry of National Defence, which have concluded contracts with contractors [10, Par. 8].

It is worth noting that the planning of tasks and their implementation in relation to the financial management of the Fund takes place in a different way from defence activities financed from the state budget. This difference is mainly manifested by the fact that the financial resources of the Fund do not expire at the end of the budget year (they remain on the bank account), and contributions to the Fund are made during the budget year and consists of funds transferred from the previous year and current inflows to the bank account due to payments specified in the Act establishing the Fund. This means that the activities can only be launched after the confirmation that sufficient funds have been accumulated in the bank account, which takes place independently of the Ministry of National Defence planning bodies.

The difference in the financial management of the fund is also highlighted by the fact that it has a separate bookkeeping account. The Armed Forces Modernization Fund “853-1” Account is used to record the status, increases and decreases of the Armed Forces Modernization Fund.

The Db side of this account includes costs covered by the fund’s resources and decreases from payments other than costs. On the Ct side, revenues and increases in the fund due to the payments specified in the regulations are registered. The balance of Ct account shows the balance of the fund and it is presented in the property balance, in liabilities under item B.1.1. [12].

### **3. The analysis of revenues and costs as well as the state and use of the resources from the Armed Forces Modernization Fund between 2016-2018**

In 2016, the Fund’s financial plan, contained in Annex 13 (Table 8) to the Budget Act for 2016 [13], included revenues of PLN 60,284.0k i.e. by PLN 1,686.0k (2.9%) higher than in 2015 (PLN 58,598.0k).

Revenues generated amounted to PLN 84,124.0k and were higher by 39.5% than the planned amount. The revenues of the Fund came mainly from:

1. Proceeds for the support provided to foreign troops and provision of training grounds thereto and inflows for specialist military services – PLN 53,574.5k (183.5% of the plan and 63.7% of revenues),
2. Damages or contractual penalties – PLN 24,547.6k (188.1% and 29.2%),
3. From other payments PLN 6,145k (196.2% of the plan), mainly from higher income on bank deposits and interest.

Higher than planned revenues were generated as a result of increased use of the training ground by foreign armies, effective use of the airport land and the imposition and enforcement of contractual penalties. On the other hand, the payments made by the Military Property Agency resulted in revenues of PLN 15,102.0k i.e. 25.1% of the plan. In 2015, AFMF revenues from MPA payments amounted to PLN 115,303.0k (94.6% of the total revenue obtained). No proceeds from MPA’s payment in 2016 was the result of the settlement of an overpayment made in 2015, and the allowances to the AFMF were adjusted in connection with the operation in 2015 of the Military Property Agency and the Military Housing Agency (pursuant to the Act of 1 October 2015) the MPA merged with MHA) [11] and the need to create reserves for the effects of court cases pending against the “former” Military Property Agency. As a consequence, the allowances due to the AFMF were lower than those made in 2015. Due to the surplus, in 2016 MPA did not make payments to the AFMF.

At the end of 2016 the Fund did not have any receivables.

In 2016 the costs of the Fund amounted to PLN 147,891.0k and were lower by 22.6% than the planned amount, while in comparison to 2015 they were higher by 43.8%. In this amount, the Technical Modernization Plan of the Polish Armed Forces was implemented, financed with the funds from the AFMF. It included the implementation of 59 tasks, of which 30 – by Special Forces units (SF), 18 – by the Inspectorate for Armed Forces Support,

9 – by IU and 2 – by the National Cryptology Center. Over 40% of this plan was implemented through the NATO Support Agency (NSPA) or through the Foreign Military Sales (FMS) procedure, which significantly extended the contracting, activity implementation and task settlement process.

The deliveries made included, among others 9 mm GLOCK pistols, 40 mm HK 416 grenade launchers, automatic sniper rifles, landing parachutes, hydrographic boats for t 874 ships, lightweight tactical pyrotechnic SF suits, backpack pyrotechnic SF kits, SF explosive detectors, binoculars, transport trailers with high/medium/low payload, battery forklift trucks.

Balance of the Fund at the end of 2016 amounted to PLN 119,312.5k and was by PLN 63,767.1k (34.8%) lower than at the beginning of the year. The balance of the Fund at the end of the year included cash in the amount of PLN 119,529.9k and liabilities in the amount of PLN 217.4k

The liabilities concerned the execution of services (PLN 157.8k) and the value of the overpayment made to the Fund's account (PLN 59.6k) in connection with revenues from the support of foreign troops (the overpayment was refunded in January 2017).

At the end of 2016 no due and payable liabilities occurred [14, 15].

In 2017, the Fund's realized revenues amounted to PLN 285,361.8k, which constituted 284.1% of the plan (PLN 100,426.0k) and the costs – PLN 141,575.8k, respectively 64.4% (PLN 219,738.0k). The funds of the AFMF at the end of 2017 amounted to PLN 263,098.5k.

The increase in the Fund's revenues was mainly due to higher than planned:

1. Inflows from compensations and contractual penalties received in the course of the implementation of contracts for which the source of financing was budget expenditure in Part 29 – National Defense, concerning, among others the purchase of armaments and military equipment, services related to modernization, modification, repair or renovation of armaments and military equipment, as well as scientific research and development works in the field of armaments and military equipment (by PLN 177,535.7k);
2. Allowances of the Military Property Agency for managing licensed and non-licensed movable assets, transferred by organizational units reporting to the Minister of National Defense (by PLN 17,460.7k).

The level of revenues was also affected by: the enforcement of contractual penalties, reduction of the scope of the use of training ground facilities by foreign armies, extension of the scope of recipients of military special services by the General Command of the Polish Armed Forces of the Republic of Poland (e.g. exploration works for the Institute of National Remembrance (IPN), construction of temporary bridges at the request of local authorities), increase of revenues from local government units in connection with the development of the airport areas.

In 2017, the costs amounted to PLN 141,575.8k PLN 54 and were lower by PLN 6,315.2k (by 4.3%) compared to the performance in 2016 (147,891.0k) and lower by PLN 78,162.2k (by 35.6%) than the plan after changes. The reason for lower costs was, among others, the failure of contractors to perform their obligations under the concluded contracts.



The tangible effects of the property expenditure incurred from the Fund was the delivery of, among others of: holographic viewfinders, prismatic binoculars, laser rangefinders, individual night vision devices, thermovision attachments, diving apparatus, scuba diver submersible vehicles, hydrographic boats for 874 ships, short range impact drones, rescue equipment sets, transport trailers, VSAT mobile satellite terminals, sniper rifles, machine guns, battle boats and filtering gas masks.

The Fund's balance at the end of 2017 amounted to PLN 263,098.5k and was by PLN 143,786.0k (by 120.5%) higher than at the beginning of the year (PLN 119,312.5k). This increase was a consequence of the Fund's higher-than-planned revenues. The balance of the Fund at the end of the year included only cash. There were no liabilities at the end of the year [16, 17].

In 2018, the Fund's revenues were obtained in the amount of PLN 406,767k, i.e. 232.9% of the plan, including [17, p. 240]: from damages and contractual penalties – PLN 188,567k (602.3% of the plan), payments of the North Atlantic Treaty Organisation Investment Facility – PLN 83,982k (100% of the plan), from support of foreign troops and share of training grounds – PLN 75,968k (220.8% of the plan), payments from the Military Property Agency – PLN 20,178k (90% of the plan), from other payments, including revenues from settlements from previous years and from higher interest income – PLN 14,668k (580.9% of the plan).

The level of revenues was also affected by: enforcement of contractual penalties, reduction of the scope of the use of training ground facilities by foreign armies, extension of the scope of recipients of military special services by the General Command of the Polish Armed Forces of the Republic of Poland (e.g. exploration works for the Institute of National Remembrance (IPN), construction of temporary bridges at the request of local authorities), increase of revenues from local government units in connection with the development of the airport areas [18, p. 43].

In 2018, the Fund's costs were realized in the amount of PLN 197,571k, i.e. 82.5% of the plan and were intended for the purchase of armaments and military equipment.

Balance of the Fund at the end of 2018 amounted to PLN 472,294.5k and was by PLN 209,196.0k (by 79.5%) higher than at the beginning of the year (PLN 263,098.5k). This increase was a consequence of the Fund's higher-than-planned revenues.

The expenses of the Fund were allocated to the implementation of central work plans for the purchase of armaments and military equipment, intended mainly for units subordinate to the Head of the Inspectorate for Armed Forces Support, for which the amount of PLN 112,187.1k was spent.

The tangible effects of property expenditure incurred from the funds of the AFMF was the delivery of, among others: holographic viewfinders, observation binoculars, lighting sets ZO-2/ZO-8, ICT equipment and IT equipment for the construction of networks, equipment for the construction of specialized environments for the needs of cyber-security and cryptology, pyrotechnic reconnaissance intervention cars, NS-6/97 tents, short-range impact drones, VSAT portable satellite terminals and special battle boats [18, p. 45].

## Conclusions

The existence and development of the Polish Armed Forces depends on securing adequate financial resources for this purpose. Money becomes a determinant shaping the size and modernity of the equipment of the Armed Forces, and thus the state of national security. The efficiency in the proper use of allocated funds is protected by properly organised financing of the Armed Forces within the framework of the financial management of the army. One of the ways of effective management of these funds is an appropriate use of organisational and legal forms of the public finance sector in the Ministry of National Defence, including the Armed Forces Modernisation Fund, which functions as a special purpose fund. The use of such a form for defence expenditure allows, above all, for:

1. Loosening of a rigid budget economy consisting in the need to settle allocated budget appropriations at the end of the budget year and transferability to the following year;
2. Possible cumulation of appropriations from the following financial years;
3. Increasing motivation to undertake economic activities in the field of tasks falling within the scope of the fund's revenues – these funds from a specific source and in a certain amount contribute the Fund from which the implementation of tasks specified in the Armed Forces Development Program is financed and they do not go to the “huge” thus abstract in the perception of many decision makers, state budget.

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## Conflict of interests

The author declared no conflict of interests.

## Author contributions

The author contributed to the interpretation of results and writing of the paper. The author read and approved the final manuscript.

## Ethical statement

The research complies with all national and international ethical requirements.

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## Biographical note

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## Analiza gospodarki finansowej Funduszu Modernizacji Sił Zbrojnych

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### STRESZCZENIE

Realizacja zadań obronnych wymaga przeznaczania na ten cel określonych zasobów finansowych. Rozmiar i jakość tych zadań uzależniona jest często od wielkości asygnowanych środków pieniężnych. Zdecydowana ich większość pochodzi z budżetu państwa. Istnieją także określone rozwiązania organizacyjno-prawne dopuszczające możliwość finansowania wydatków obronnych, w tym finansowania Sił Zbrojnych z innych, pozabudżetowych źródeł. Jednym z takich rozwiązań jest funkcjonujący w formie funduszu celowego Fundusz Modernizacji Sił Zbrojnych. Fundusz ten jest państwowym funduszem celowym, który nie posiada osobowości prawnej i jest jednym ze źródeł finansowania programu rozwoju Sił Zbrojnych. Zaletą funduszu jest przede wszystkim

to, iż nie obowiązują tu sztywne rygory gospodarki budżetowej, co stwarza możliwość ciągłości finansowania oznaczonych zadań publicznych na przestrzeni kolejnych lat budżetowych. Takie rozwiązanie pozwala na zamierzoną kumulację środków publicznych, które nie zostały zużyte przez fundusz przed końcem roku kalendarzowego. Celem tego opracowania jest analiza gospodarki finansowej, tj. analiza przychodów i kosztów oraz efektów rzeczowych wydatków majątkowych poniesionych przez Fundusz Modernizacji Sił Zbrojnych. Analiza dotyczy okresu lat 2016-2018.

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**SŁOWA KLUCZOWE** ekonomika obronna, bezpieczeństwo państwa, finanse publiczne, finanse wojska

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