

W. Brzezinski, I. Kaleta, L. Martan, M. Weralski *Problemy prawne planowania gospodarczego* [Legal Aspects of Economic Planning], Warszawa 1964, PWN, 352 pages.

In the socialist countries the system of planned economy is based on the principle that there is only one economic plan for the whole country. This means that the economic

plans of all the units of the national economy have their fixed place in this system. The material and legal foundation of the activities of those bodies that run the national economy therefore consists of the national and local economic plans, the State enterprises' plans for production and services, as well as the regional and other plans.

For years the legal aspects of the economic plans have been a subject of theoretical study. A number of useful publications in this field have appeared in recent years. The five papers comprising the present book were written as part of the research work of the Law Institute of the Polish Academy of Sciences.

W. Brzezinski is the author of two sections of this book. The first, headed *The Place and Role of the Economic Plan in the Legal System of People's Poland* (p. 9—94), discusses economic-legal problems of the economic plans, examines the legal frameworks of these plans and the legal framework for their execution and finally considers their legal character. In that part which deals with the legal character of the economic plans, we are given the views of lawyers of both socialist and other countries. The author finally proposes that a regulation contained in a plan is a special kind of legal regulation of a general type, whereas the economic plan is a special kind of legal act of the regulative kind (p. 82). This statement is a basis of the author's final conclusions that: the material and legal (activity of a State enterprise is based on its economic plan; the budget is a plan for financing (the aims of the State. It conveys powers for the assignment of expenditure, and contains "a basis upon which duties are established with regard to the accumulation of budget funds" (p. 89). The regional physical plan, on the other hand, constitutes the legal foundation for its allocation and disposal of land.

W. Brzezinski's second paper, *The Regional Physical Plan* (p. 261—347) is a study in comparative law, since it examines the legal position in several European countries. The author points out that the legal systems of various modern countries have legal institutions that are similar to each other in certain respects. For although every legal institution is essentially bound up with a certain legal system, nevertheless, says Brzezinski, there is a certain functional or technical similarity between them — that is, there is a certain amount of similarity in the kind of functions which these institutions fulfil in the given legal system. From this point of view the author examines the legal institutions of regional physical plans in France, Britain, West Germany, the Soviet Union, the Czechoslovak Socialist Republic, the Bulgarian People's Republic, and the Polish People's Republic.

M. Weralski is the author of a study *Links Between the Polish Budget and the National Economic Plan and other Financial Plans* (p. 95—164). He describes the principles underlying the State budget in People's Poland and the main ways in which it is developing, the economic and legal links between the budget and the national economic plan, the way the budget is co-ordinated with the national economic plan, the field of financial planning, the links between the budget and the financial plans of the State enterprises, its links with the credits plan, with the plans of extra-budgetary funds, with the plan of invisible exports and imports; he also discusses the role of the financial balance-sheet in co-ordinating the budget with the national economic plan and other financial plans.

J. Kaleta has a chapter, headed *Local Budgets and the Local Economic Plans* (p. 165—219); dealing with the following problems: local budgetary and economic planning within the framework of the central plan, long-term economic and financial planning in the local economy, local budgetary and economic planning for periods of a year, the implementation of the local budgets and economic plans, and budgetary discipline. The author points out that "the maintenance of monetary relationships in the socialist economy has necessitated not only material planning, but financial planning

as well" (p. 172). Thus all the socialist countries have not only a national economic plan, but a national budget as well. The author devotes a good deal of attention to examining and evaluating the relationship between the State budget and the national economic plan.

L. Martan is the author of the section *Planning of the Wages Fund* (p. 221—260), in which he discusses the concept of a wages fund, the planning of the wages fund as one of the elements of economic planning in the various sections of the national economy (industry, building, agriculture, forestry, transport and communications, trade, public works, and non-productive activities), the carrying out of the plans for the wages fund, and control over the way they are carried out. He also examines the consequences of legal control of the regulation of wages and the wages fund.

The author draws attention to the fact that "the wages fund is subject to double legal regulation, for it is subject to objective regulation during the phase of planning and the phase in which control is exercised over the carrying out of the plans, and to subjective regulation during the phase when the plans are being put into operation" (p. 251). Thus the legal problems connected with the wages fund are multifarious.

The studies which comprise this book not only sum up the research which has already been done on the legal problems of planning, but also represent an important step forward in the search for a true understanding of this problem. The authors also give an indication of the paths likely to be taken by future research in this field.

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