

*THE CONFERENCE OF FINANCIAL LAW FACULTIES*

The Conference of Financial Law Faculties was held on April, 22—24, 1965 in Polanica-Zdrój in which participated chairmen and scientific workers of the Faculties from particular Universities, and schools of economy, Finance Chairs. Order of the meeting included:

- 1) development of young scientific searchers;
- 2) diploma works at the Administration School;
- 3) trends of financial law education and the problems of curriculum;
- 4) methodology of habilitation work;
- 5) methodology of doctoral work;
- 6) realization of the five-year plan of scientific research in 1961—1964, and plans for the period up to 1970 with particular consideration of the year 1965 and 1966;
- 7) conclusions.

All of the above questions were reported by individual chairmen and then discussed by the participants.

At a close meeting of chairmen Prof. Dr. K. Ostrowski delivered a lecture on manpower education followed by opinions regarding requirements of individual chairs for scientific workers; the analysis was made as to the possibilities of meeting these demands in the light of development and achievements of auxiliary scientific workers.

Dr. N. Gajl treated in details the question of doctoral dissertations at the Administrative School analysing their themes, subject contents and processing. Dr. Gajl regarded those aspects as significant forms of didactic work. In the report as well as in a discussion that followed, particular attention was given to a fact that criteria and requirements of a doctoral work are not determined. There was also discussed a question of differences in a number of hours for student training and in consequence — different measurements of works. Participants of the conference asked Dr. Gajl to make a list of requirements for doctoral dissertations what would permit to standardize the evaluation in all chairs.

The next paper — by Prof. Dr. Weralski — was on trends of the financial law development and teaching. Prof. Weralski pointed out the great enlargement of a range of

the financial law in socialist system and its increasing association with economic problems what involves considerable importance of teaching the subject of financial problems and financial law, as well as its closer connection with almost all life problems. Juridical activity today particularly needs acquaintance with financial problems, however, the subject financial law in curricula of a study does not answer the demands of acquiring the appropriate knowledge by future lawyers. Teaching should then be changed also because of considerable differences in curricula.

It was pointed out in discussion that right proportions of economics and law are to be kept in teaching financial law what is often out of balance for advantage of pure economics. It was strongly emphasized that stress upon economic problems in teaching financial law cannot effect in declining legal elements.

With regard to the fact that the financial law is now greatly extended in comparison with the former one, the necessity of a complex research including other domains of law and not only law was taken into consideration.

The great importance of legal economic questions for workers of justice administration as well as for national economy indicates that in curricula of legal science the same number of hours or even more should be provided for financial law. The postulate was to maintain 60 hrs. of lectures and 60 hrs. of practice annually. Professor Weralski was authorised to elaborate a curriculum taking into account the above premises and postulates.

Next point of the order was methodology of habilitation work. Prof. Dr. J. Zdzitowiecki read his paper on the subject, and then Dr. A. Komar presented a scheme and a chosen part of his habilitation dissertation concerning the question of collecting budgets in Polish People's Republic. The author's thesis concerns the need of maintaining the institution of collecting budgets. In Dr. Komar's opinion this need follows from the principle of democratic centralism; his arguments are:

- of economic nature (socializing production means and in consequence the necessity of economic planning and its relation to budget planning);

- of policy nature (uniform construction of power organs and bringing into line a budget construction, the requirement to secure the parliament in his right of insight into budgets of national councils);

- of operational nature (considerable facility of moving the decision of chief state organs on matters of a budget to regional authorities and government administration).

Further, Dr. J. Harasimowicz analysing in his co-report the collective structure of a budget, came to contrary conclusion. From the point of view of the author the principles of a democratic centralism does not determine given juridical solutions, and hence it is not in direct relation with the structure of a budget. Economic factors do not justify — in his opinion — collecting budgets since the budget does not comprise the whole of a national economy and does not fully correspond to a national economic plan. The budget — because of its great generality — does not give a parliament a full image of state financial economy, hence policy — making factors are here not decisive. Operational arguments are also not conclusive since the order of a budget project and resolution does not reflect directly centralization or decentralization. In conclusion, Dr. Harasimowicz does not see any reasons for resolving collective budgets.

It was emphasized that for a habilitation dissertation, demands should be placed as hard as for any scientific work, and exigent criteria of evaluation should be applied. As to the problem of collecting budgets there were opinions *pro* and *contra* with no final conclusion.

Next paper was on budget holdings in which Dr. J. Głuchowski quoted theses of his

doctoral dissertation entitled *Budget holdings in Polish People's Republic*. Dr. Głuchowski considered such investments as now the only form of inland public credit, and came to a conclusion that they are a sort of a tax being not withdrawn out of a budget. Dr. Głuchowski proves his point of view in regard to the National Insurance Company and Common Savings Bank. Advantages in using such form of a public credit are in the authors's opinion as follows:

- 1) from thy psychological point of view such method is more effective than taxation or inland loans;
- 2) it is convenient because of indebtedness continuation and no necessity to change credit's conditions;
- 3) such credit is termless.

Dr. M. Mazurkiewicz read his co-report on the subject, and pointed out that there is a need to discuss the problem of budget margins and connexions between a budget and credit plan; he also formulated some general theses regarding the necessity of maintaining the institution of holdings in a budget system.

In discussion on the subject it was pointed out that there was no precise analysis of the legal aspect of investments; doubt were expressed as to the taxation nature of holdings, and the necessity to maintain them in socialist system. The suggestion was made to compare Polish solutions of the problem, unique in socialist countries — with solutions applied in other countries, what would be advisable for better approach to the subject.

The last report by Prof. Dr. L. Adam was on realization and postulates regarding plans of scientific research with particular attention given to the years 1965 and 1966. The author pointed out that there is no adequate co-ordination of research work in the field of financial law with regard to the subject itself and the time devoted as well, and emphasized the necessity of co-operation in form of collective and jointly conducted works. He also laid a strong emphasis on the need to publish in greater extent papers included in research plans of financial chairs.

Among many questions, the main problem in discussion was co-ordination of works and co-operation with finance chairs in economic schools. There was also discussed operational aspect of scientific plans and their appropriate elaboration for effective realization. It was agreed that papers should be published to a greater extent and information should be given on effects of works performed by individual centres.

At the end of the conference Prof. Dr. L. Kurowski made the following conclusions:

- 1) the subject of a next conference should be an attempt to formulate general plan of research in the field of financial law;
- 2) discussion on habilitation and doctoral dissertations should be continued;
- 3) information on doctoral dissertations should be mutually exchanged between Faculties of Financial Law and Finance;
- 4) steps should be made to elaborate special programmes for management of national economy and economy administration;
- 5) papers for a master's degree should also be discussed at a next meeting;
- 6) participants of a next conference should include members of Financial Law Faculties, Finance and Credit Chairs from economic schools, and candidates for a doctoral degree that are not scientific workers.

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