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INCOME AND EXPENDITURE SIDES OF THE STATE BUDGET/BUDGET ACT CONSIDERING FISCAL CRIMES AND OFFENCES COMMITTED BY UKRAINIAN REFUGEES ON THE EXAMPLE OF THE CITY OF RZESZÓW AND THE PODKARPACKIE PROVINCE

Abstract

Based on the adopted title, the subject of the considerations contained in the study will be to determine the actual situation of the Polish State Budget/Budget Act after the outbreak of the war in Ukraine, considering the two most important budget elements, i.e. revenues and expenditures. Obviously, the outbreak of the war so close to the Polish border caused a mass migration of Ukrainian citizens, determining, on the one hand, the need to introduce legal regulations to subsequent Budget Acts of an expenditure nature, aimed at guaranteeing financial resources

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for the purpose of accepting refugees from Ukraine. On the other hand, with the passage of time, which seems to be less exposed, the arrival of refugees from Ukraine may cause an increase in the income side because of taking up legal work or conducting business activity by them. At the same time, however, their stay on the territory of the country may also have a negative impact on the same income side due to possible fiscal crimes and offences committed by Ukrainian citizens. The scale and types of committed fiscal acts are therefore worth analysing within the framework of a comparison of the period before the conflict to the present.

Key words: artificial intelligence, financial security of the state, budget security, tax security

JEL Classification: K34

1. Introduction

As it results from the adopted title of the study, the subject of the considerations will be to determine the significance of the revenue and expenditure side of the state budget/annual budget act from the point of view of fiscal crimes and offenses committed by citizens of Ukraine. The considerations will be aimed at defining the differences between the state budget and the budget act, especially in the aspect of the annually adopted budget act, which has changed its significance since 2022 as a result of the outbreak of the war in Ukraine.

The Budget Act, which is the basis for conducting annual financial management for the implementation of public tasks for Polish citizens, pursuant to Article 109 paragraph 1 of the Act on Public Finances [Dębowska-Romanowska 2010: 185], has also become the basis for ensuring the functioning of refugees from Ukraine since 2022. It is the Budget Act that, on the one hand, determined the need to spend financial resources as part of assistance for citizens arriving in the territory of Poland. On the other hand, assuming the inflow of financial resources from Ukrainian citizens on account of their work or business activity in the territory of the Republic of Poland.

When recognizing such an understanding of the budget act as an annual financial plan that is the basis for collecting and spending public funds also for citizens from Ukraine, it is not without significance to draw attention to the possibility of reducing financial resources due to possible crimes and fiscal offences committed by citizens from Ukraine. The analysis of such a phenomenon will be carried out based on a comparison of data obtained

for the City of Rzeszów and the Podkarpackie Voivodeship in the period before the outbreak of the war in Ukraine until 2024, i.e. during its duration.

2. The State Budget and the Budget Act in the context of the war in Ukraine

As an introductory remark, in order to recognise the real significance of the State Budget in relation to the annual Budget Act, first of all, it is worth demonstrating its real significance and role as a financial plan covering primarily annual revenues and expenditures [Pařížková 2023: 2–3]. The annually adopted Budget Act, by virtue of the applicable legal regulations [Feret 2024: 48–49], as well as the doctrine, constitutes the indisputable financial basis for the implementation of public tasks by entities included in the public finance sector and other entities outside this sector [Art. 4, par. 1 of the Public Finance Act].

The doctrine discusses very broadly the actual significance of the Budget Act, treating it as a plan securing implementation of public tasks [Dębowska Romanowska 2008: 2013–225; Feret 2018: 297–310], and even as dispositions they refer to generating income and, in particular, making expenditures for specific purposes and in a specific amount [Chojna-Duch 1995: 45]. Ensuring a sufficient amount of financial resources is the guarantee of implementing individual tasks by bodies, institutions, entities that are variously named, e.g. directly by the Constitution of the Republic of Poland (Art. 175 to 187 – Courts and Tribunals, Art. 188 to 197 – the Constitutional Tribunal, Art. 198 to 201 – the State Tribunal, Art. 202 to 207 – the Supreme Audit Office); by the Public Finance Act (Art. 9 – the public finance sector), and by other ordinary Acts, i.e., among others: the Act on Regional Chambers of Audit, the Act on Local Government Appeal Boards [Kosikowski 2010: 210–211]. The role of the regulations resulting primarily from the Public Finance Act is to specify the sources of obtaining public funds while at the same time directing their expenditure to the implementation of public tasks [Feret 2022: 237–247].

At the same time, which is obvious, due to the public nature of the provisions of the Polish Constitution, such public tasks should be carried out for the benefit of Polish citizens who, based on the applicable legal regulations, are, on the one hand, obliged to transfer the funds named by law to the State Budget (budgets of local government units). While, on the other hand, they

become beneficiaries of tasks, whose implementation they should rightly expect due to the redistributive function of budgets. The outbreak of war in Ukraine, among other things, caused the need to spend an increased amount of public funds aimed at protecting Poland's borders, considering the increased expenditures to ensure the security of the State [National Economy Bank 2024: 28; Kościelecki, Stańczyk, Tomczyk 2015: 22–28].

In this context of the conducted considerations, it seems extremely important to distinguish between two very similar concepts, namely the State Budget and the Budget Act. The definition of the State Budget should be recognized both based on legal regulations, as well as doctrine and court decisions, as a concept recognizing that the budget is a certain pool of financial resources and the term is derived from the Latin language *bulga* i.e. a purse in which funds are collected and then distributed [Kopaliński 1978: 146]. This concept is universal in nature, as it is applied to each calendar year of the budget year. On the basis of the applicable legal provisions resulting from both the Constitution and the Public Finance Act (Art. 109, sec. 2 of the Public Finance Act), the State Budget is one of the elements of the Budget Act, appearing alongside the other two elements, such as annexes and provisions that must be included in the Budget Act due to regulations resulting from the Public Finance Act or provisions of separate Acts. Obviously, within the framework of the elements of the Budget Act enumerated after the Public Finance Act, the State Budget is the most important one in this respect, referred to by the doctrine as a financial device [Kosikowski 2010: 190]. The universality of this element allows assuming that in the annually planned, adopted, implemented, and settled Budget Act it constitutes the basis for collecting and spending public funds [Kępa, Patyra 2012: 31–60].

While in the case of the Budget Act, we are talking about specific regulations related to specific amounts created within the State Budget, i.e. primarily the income and the expenditure for a given budget year (Art. 111, par. 1, points 1 to 2a). And while the State Budget as a permanent element of each annual Budget Act should be considered unchangeable due to the amounts of income and expenditure contained in it, the Budget Act containing the State Budget has the nature of a fairly flexible financial plan shaped, as in the case of the arrival of refugees from Ukraine, depending on the need to implement public tasks not only for the benefit of the citizens of the Republic of Poland.

3. The Budget Act and refugees from Ukraine

Based on the considerations presented above, it can therefore be assumed that the outbreak of the war in Ukraine on 24 February 2022 initiated an innovative approach to the perception of the role of the Budget Act in Poland. Until then, it had been rightly considered to be the basis for collecting public funds and spending them for the purpose of annual fulfilment of tasks for the benefit of the citizens, including border security, due to the outbreak of the war in Ukraine, however, it also became the basis for securing the existence of citizens of another country [Sadowski, Cilak 2023: 71–85].

The desire to undertake intensified actions justified by the desire to help refugees from Ukraine undoubtedly contributed to a new perspective of the significance of the Budget Act as a financial plan securing new types of expenditure for the benefit of refugees while at the same time allowing, in the long term, for the expectation of financial resources flowing into the budget due to their legal stay on the territory of Poland. In this respect, it is not without significance to indicate the possibility of simultaneous reduction of the income side because of the likely committing of fiscal crimes and offences by them that would reduce the income side of the Budget Act.

In justifying this new role of the Budget Act, it is worth referring to the legal regulations that define the meaning of a refugee also in the context of the applicable Polish law. When considering this area, it is necessary to refer to the Convention signed in Geneva on 28 July 1951 and ratified by Poland on 20 December 1991. Based on Art. 1 of the aforementioned Convention, the term of a refugee defines a person who, due to a well-founded fear of persecution because of their race, religion, nationality, membership in a specific social group or political beliefs, resides outside the borders of the country of which they are a citizen and cannot or do not want to enjoy the protection of that country because of such fears, or do not want to return to that country because of such fears.

At this point, in order to demonstrate the justification for the previously indicated New meaning of the Budget Act, it is necessary to indicate that it was the provisions of a separate Act that determined the need for a new perspective on the role of the Budget Act in Poland. The outbreak of war in Ukraine resulted in the adoption in Poland on 12 March 2022

of the Act on Assistance to Citizens of Ukraine in Connection with the Armed Conflict on the Territory of Ukraine, with effect from 24 February 2022. This very Act, also called the Assistance Act due to the subject of its regulation, introduced a simplified system for Ukrainian citizens to obtain the refugee status on the territory of the Republic of Poland. On the basis of the adopted Act, it was indicated that this status should be granted to Ukrainian citizens who have arrived in the territory of the Republic of Poland from the territory of Ukraine in the period since 24 February 2022 in connection with the war operations, declaring their intention to remain on the territory of the Republic of Poland, and then, after meeting the conditions specified in the Act, their remaining was to be considered legal by 30 September 2025 (Art. 2 of the Assistance Act).

What is important from the point of view of the conducted considerations concerning the new perspective in relation to the role of the Budget Act, it was necessary to define the statutory conditions that allowed for the recognition of a Ukrainian citizen as a refugee as defined by the abovementioned Convention. As it results from the Assistance Act, the Polish legislator obliged each refugee to report to any executive body of the commune with a valid travel document in order to apply personally for granting a PESEL number and the UKR status (Art. 4 of the Assistance Act).

Granting of a PESEL number (Art. 15 of the Population Registration Act, equates *prima facie* Ukrainian citizens with Polish citizens. Additionally, granting of the UKR status, which is available only to Ukrainian citizens (Art. 4, par. 17a of the Assistance Act) means: a permanent residence permit; a long-term resident of the European Union permit; a temporary residence permit; subsidiary protection; consent for tolerated stay; a residence permit for humanitarian reasons or when a foreigner has submitted or declared submission of an application for international protection.

4. Statistical data on refugees from Ukraine and budget expenditures

In order to demonstrate the need to spend funds under Budget Acts from 2022 to the present, it is worth determining the actual number of citizens from Ukraine legally residing in Poland. As it results from the Report of the Office for Foreigners [as of 31 July 2024], out of the total number of people with a valid residence permit of 1,931,752, as many as 1,506,801 were citizens of Ukraine. Also in the next Report, as of 31 March 2025,

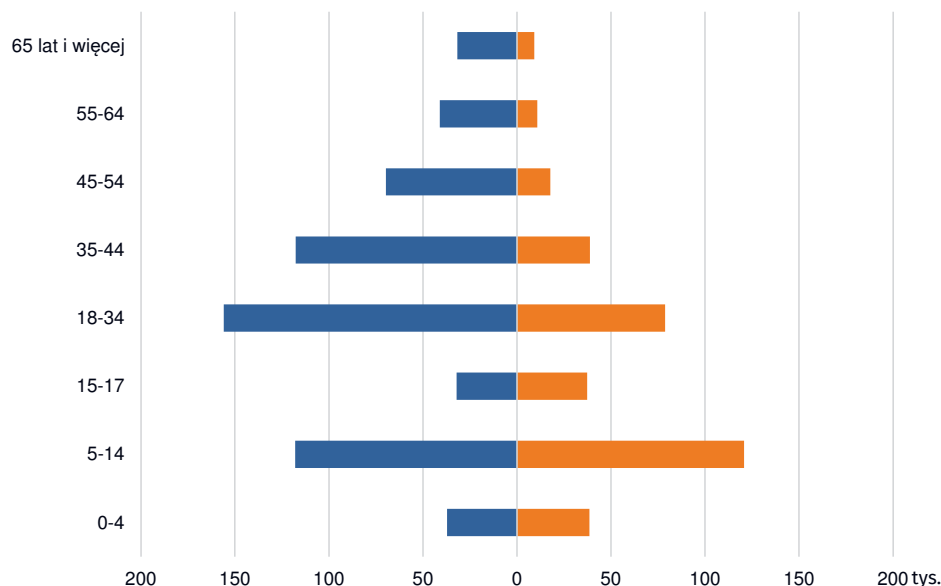
the number of Ukrainian citizens with valid residence permits on the territory of Poland was 1,562,007, which was 78% of the foreign population.

Such a large influx of refugees from Ukraine was obviously associated with the need to plan budget expenditures, which concerned not only the financial security of people arriving from abroad, but were also focused on securing sufficient financial resources for those institutions, bodies of the public finance sector units, which, while carrying out the public task of defending the state borders, were also responsible for the safe entry of such immigrants. Here, of course, we are talking primarily about officers of the Border Guard, the customs and tax administration service, as well as the executive bodies of municipalities, which were responsible for accepting applications legalising the arrival of refugees.

Continuing the considerations related to the expenditure of funds from the budget, it is necessary to define the number and gender of people who have arrived in the territory of the Republic of Poland. Polish legal regulations, securing not only the safe crossing of the border with Poland, guaranteed the right of refugees to use many so-called assistance benefits, primarily family benefits. This mainly refers to the following: "Family 800+"; free access to health care; free housing for weaker social groups, i.e. large families, disabled people, retirees, pensioners, pregnant women and mothers with children; access to free education and the "Good Start" program, within the framework of the right to conduct business activity on simplified terms.

The available Report of the Supreme Audit Office from 2024 shows that in 2022 over PLN 5.4 billion was spent; by 30 April 2023, over PLN 960 million was spent. As shown in the chart below, the main group of refugees who are beneficiaries of these funds are women aged 18 to 34 and 35 to 44, and girls aged 5 to 14, hence the need to provide primarily the abovementioned family benefits and access to free education.

The chart was prepared based on data provided by the Statistical Office in Rzeszów (the blue colour – women, the orange – men).



When referring to the necessity of spending these funds to the analysed budget possibilities of the State, it is worth indicating the budgetary sources and the procedure for their activation. In the initial phase of financial assistance for refugees from Ukraine, the expenses were covered from the general budget reserve of the State Budget (approx. 96% – PLN 43,007.3 thousand). In this case, funds for tasks related to assistance to Ukrainian citizens were transferred by individual ministers, including primarily the Minister of Internal Affairs and Administration, the Minister of Family and Social Policy and the Minister of Education and Science. In detail, it can be indicated that the Minister of Internal Affairs and Administration spent funds to provide accommodation and full-day collective catering and transport, financing of public transport, providing cleaning and personal hygiene products, organizing places for providing emergency medical assistance. While the Minister of F&SP spent money on payment of one-time cash benefits and providing free psychological assistance or payment of family benefits, while the Minister of E&S, among others, on payment of scholarships and benefits for students from Ukraine [Website of the Ministry of Finance].

This initial method of financing the costs related to accepting refugees from Ukraine from the budget reserve was changed under the aforementioned Assistance Act whose Art. 3 point 3 introduced new legal regulations enabling establishment of the Assistance Fund in order to finance or co-finance

implementation of tasks to assist Ukrainian citizens. Importantly, from the point of view of the analysis of the conducted budget expenditures, this separate Fund, which is not a state earmarked fund, was established in the National Economy Bank [Bank Gospodarstwa Krajowego] to finance assistance to Ukrainian citizens affected by the armed conflict on the territory of Ukraine (Art. 14, sec. 1 of the Assistance Act), without the need to use funds from the general reserve of the State Budget.

Currently¹, in accordance with the content resulting from Art. 14 sec. 2 to sec. 4 of the Assistance Act, the minister responsible for public finances concludes an agreement with the Bank of National Economy specifying in particular the principles of making payments from the Fund resources to finance or co-finance the tasks being carried out. Payments from the Fund resources are made based on a payment order submitted to the Bank of National Economy by the minister responsible for public finances. The minister responsible for public finances may authorize the administrator of the budget part or the minister in charge of a specific government administration department to submit a payment order from the Fund resources in accordance with the Act of 4 September 1997 on Government Administration Departments, while specifying the scope of this authorization.

5. Statistical data on refugees from Ukraine and budget revenues

Moving on, in accordance with the adopted goal of the study, to indicating the income side of the budget in the context of the analysed situation of refugees from Ukraine, it is necessary to define the legal sources of obtaining these financial resources. Based on the applicable Polish legal regulations, it is obvious that the most important source of obtaining such financial resources is public revenue. This public revenue understood as public levies is primarily taxes and fees (Art. 5, sec. 1, item 2 of the Public Finance Act), but also cash levies or public charges, indicated by Art. 84 of the Constitution

¹ It is worth noting that until 1 July 2024, the President of the Council of Ministers was the body deciding on spending funds within this fund. In accordance with the established procedure, payments from the Fund were made based on instructions submitted to the Bank of National Economy by the Prime Minister and the administrators of budget parts or ministers authorized by him. The above change resulted from Art. 55 item 1 letter a of the Act of 15 May 2024, Amending Certain Acts Related to Functioning of Government Administration [Ustawa o zmianie niektórych ustaw związanych z funkcjonowaniem administracji rządowej] (Journal of Laws item 834), which entered into force on 1 July 2024.

of the Republic of Poland [Huchla 2010: 130–148], which *de facto* take the form of all levies that have been defined by law and result from the State's levying authority [Nieżgoda 2010: 360–370].

Applying these legal regulations to the situation of refugees from Ukraine, who, as indicated above, have the right to work and conduct business activity legally, it should be assumed as obvious that they are obliged to pay such levies to the State Budget. Importantly, legalising their stay on the territory of Poland is tantamount to the necessity of being subject to all applicable legal regulations, including financial ones. In this context, considering the stay of refugees from Ukraine on the territory of Poland, one should expect financial resources to be inflowed within the framework of the budget procedure, i.e. the annually designed, adopted, implemented, and controlled Budget Act [Hanusz 2015: 3].

According to information from the Polish Economic Institute, for the past three years, Ukrainians have established 77.7 thousand sole proprietorships (hereinafter SP) in Poland, which is 9% of all SPs registered at that time. During that time, 11.3 thousand companies with Ukrainian capital were also established. In 2022–2024, the number of Ukrainian businesses grew on average by 34% year-on-year. Among the SPs established in Poland in 2024, 12% had an owner with the Ukrainian citizenship. The so-called Ukrainian business activities also accounted for 84% of all SPs registered by foreigners, including citizens from Ukraine operating mainly in the field of construction, IT, transport, and cosmetology services.

The activity of Ukrainian citizens in Poland is also confirmed by data from the Central Economic Information Centre, which indicates that there are 28,181 thousand companies in Poland, in which one of the shareholders is a Ukrainian company or a natural person with the Ukrainian citizenship (or is the actual beneficiary). The highest concentration of companies with Ukrainian capital is noticeable in the following Provinces: Mazowieckie, Małopolskie, Dolnośląskie and Podkarpackie, conducting business in the field of road transport of goods, construction works related to the construction of residential and non-residential buildings, activity of temporary employment agencies, activities related to software, hairdressing and other cosmetic treatments.

As it results from the presented data, it should be considered justified that the revenue side of the State Budget is also increased because of the payment of funds by Ukrainian citizens conducting business activities on the territory of Poland. It is estimated that they could increase budget revenues by PLN 15 billion in 2024 [data from the Bank of National Economy]. This means that for every PLN 1 received by Ukrainian citizens under the 800+ program, migrants paid approximately PLN 5.4 to the Polish budget. "Taking into account the estimated value of taxes paid in Poland by migrants from Ukraine, it can be stated that for every PLN 1 received by Ukrainian citizens under the Family 800 plus program, migrants paid approximately PLN 5.4 to the Polish State Budget. Similar estimates for Polish citizens indicate that for every PLN 1 of the 800 plus benefit, approximately PLN 6.00 is paid in taxes and fees" [National Economy Bank, *Integrated Report 2024*].

Similarly, in the case of professional activity of Ukrainian citizens working in Poland, as the presented data shows, about 78% of about 81% of employed Ukrainians pay contributions, which is tantamount to work performed legally. At the same time, about 60% of Ukrainian citizens work based on a contract for services, about one third based on employment contracts and a few percent on other bases such as contracts for specific work or sole proprietorships.

6. Fiscal crimes and offences and citizens of Ukraine

The issue of fiscal crimes and offences in the context of their perpetration by refugees from Ukraine is inextricably linked to the analysed issue of the expenditure side of the Budget Act. As stated earlier, granting Ukrainian citizens a PESEL number and UKR status equalises their rights and obligations in relation to Polish citizens. In view of this, it is obvious that they are also fully subject to regulations related to the potential commission of fiscal crimes and offences, reducing revenues to the State Budget.

In order to analyse the scale of these phenomena involving citizens of Ukraine, it is worth first explaining the significance of fiscal crimes and fiscal offences and then using examples to indicate the scale of these violations.

The Fiscal Penal Code (hereinafter also referred to as the FPC) in Art. 53, § 2 and § 3, respectively, assumes that "A fiscal offence is an act prohibited by the Code under penalty of a fine in daily rates, a penalty of restriction

of liberty or a penalty of imprisonment. A fiscal misdemeanour is an act prohibited by the Code under penalty of a fine specified in amount, if the sum of the reduced or threatened to reduction public law receivable or the value of the object of the act does not exceed five times the minimum wage at the time of its commission. A fiscal misdemeanour is also another prohibited act if the Code so provides.”

The special part of the Fiscal Penal Code contains individual types of fiscal crimes and fiscal offences which, due to the type of violated norms, have been classified in separate chapters concerning: fiscal crimes and fiscal offences against tax obligations and settlements on account of subsidies or subventions (Art. 54–84 of the FPC), fiscal crimes and fiscal offences against customs obligations and the principles of foreign trade in goods and services (Art. 85–96 of the FPC), fiscal crimes and fiscal offences against foreign exchange turnover (Art. 97–106¹ of the FPC), fiscal offences and fiscal misdemeanours against the organisation of gambling games (Art. 107–111 of the FPC).

When relating the indicated types of fiscal crimes and offences to taxpayers from Ukraine, it is obvious that Art. 7 § 1 of the Tax Ordinance also applies to them, indicating that taxpayers are natural persons, legal persons or organizational units without legal personality, subject to tax liability resulting from tax laws, including other entities indicated in tax laws. In accordance with the aforementioned Art. 84 of the Constitution of the Republic of Poland, “everyone is subject to charges and levies, including taxes, specified in the law”.

This understanding of the concept of a taxpayer takes on a particular importance since refugees from Ukraine received, based on the Assistance Act, the free access to the labour market and the possibility of conducting business activity. In the first case, a refugee from Ukraine as a taxpayer is obliged to pay personal income tax on income obtained, among others: from work or from private activity (on the principles resulting from the content of Art. 10 of the Personal Income Tax Act amended by the Act Amending the Act on Assistance to Citizens of Ukraine in Connection with the Armed Conflict on the Territory of That Country, the Personal Income Tax Act and the Corporate Income Tax Act. These funds constitute a source of revenue obtained by the State Budget and the budgets of local government units [Art. 111, point 1 of the Public Finance Act].

Focusing on fiscal crimes and offences committed by citizens from Ukraine, it is valuable to obtain detailed information on this subject obtained for the purposes of this study from the District Public Prosecutor's Office for the City of Rzeszów and the Regional Public Prosecutor's Office. Based on the data made available in the public information procedure in the scope of statistical data for the years 2019–2024 concerning the total number of registered cases of crimes typified under the Fiscal Penal Code, in which Ukrainian citizens were charged with committing a crime.

According to data obtained from the Public Prosecutor's Office for the City of Rzeszów, in 2019, out of 21 generally registered cases, 3 concerned crimes committed by Ukrainian citizens. In 2020, out of 15 registered cases, none involved a Ukrainian citizen, similarly to 2021, where out of 10 registered cases, only one involved a crime committed by a Ukrainian citizen, and in 2022, out of 12 cases, there was no Ukrainian citizen at all. In 2023, out of 31 cases, two concerned Ukrainian citizens, the first concerning data inconsistent with the actual situation, and the second concerning the illegal removal of goods or means of transport from customs supervision. In 2024, out of 57 registered cases, only one concerned a Ukrainian citizen acting contrary to the provisions of the Act or the conditions of the gambling game licence [case reference number: 4271- O.l.p.2.2025].

Also, based on the data provided by the District Public Prosecutor's Office in Rzeszów, it appears that out of 954 cases, 24 were cases in which charges were brought against citizens of Ukraine out of 26 persons suspected in criminal and fiscal cases [case reference number 3036- 4.l.p.5.2025].

7. Conclusion

In the light of the conducted analysis of the revenue and expenditure sides of the State Budget/Budget Act, considering fiscal crimes and offences committed by Ukrainian refugees in the context of Rzeszów and the Podkarpackie Province, it is undoubtedly worth emphasizing that the outbreak of war in Ukraine caused a very quick reaction from the Polish legislator. Polish legal regulations, responding to the requirements of international regulations, were of particular importance from the point of view of border cities and provinces, hence their quick preparation made it possible to secure Polish borders while ensuring access to financial resources necessary to legalise the influx of refugees from Ukraine.

The actions of State authorities in this area should be assessed positively, in particular in relation to the need to secure sufficient financial resources for the relevant State and local government services to undertake such activities. In particular, in this aspect, it is worth noting that the Budget Act of 2022 was subjected to the challenge resulting from the need to guarantee unexpected budget expenditures related to stronger border protection and State defence. Hence, the initial financing of the implementation of public tasks in this area was extremely important as part of the launch of the budget reserve, with the subsequent creation of legal, statutory foundations for the establishment of the Assistance Fund.

In turn, in the revenue context of the Budget Act, it is worth pointing out that the legalisation of the stay of citizens from Ukraine on the territory of Poland allows for planning subsequent Budget Acts considering public contributions, which they must also pay to the budget both in the case of legal employment and conducting business activity.

A potential danger in this regard may be seen in the analysed fiscal crimes and offences that may be committed by Ukrainian citizens, although, as demonstrated by the data presented, this phenomenon may be considered marginal, at least in the case of the City of Rzeszów and the Podkarpackie Province. The presented conclusion does not of course constitute a general trend concerning the scale of fiscal crimes and offences from the point of view of other Polish cities and provinces, where the conducted research could constitute a basis for formulating different conclusions.

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