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Paweł Lenio
University of Wrocław, Poland
ORCID: 0000-0002-9364-7318
pawel.lenio@uwr.edu.pl

# The Medical Fund in the Public Finance Sector

## *Fundusz Medyczny w sektorze finansów publicznych*

ABSTRACT

The aim of this study is to determine the legal status of the Medical Fund as a state special-purpose fund, the sources of its financing and the rules of the disposal of public funds, as well as its place in the public finance sector. The article uses the formal-legal method, applicable to legal scholarship. The introduction to the Polish public finance sector of a new unit responsible for financing health care seems to be an expression of the legislator's care for this sector of activity of public authorities. However, the introduction of the Medical Fund as an additional resource did not significantly increase the financial outlays for the implementation of public tasks in the area of health care incurred by the state and local government units. There was only a change in the structure of public expenditure in the health sector.

**Keywords:** Medical Fund; financing; health care; public finance

## INTRODUCTION

In the current legal situation, the Polish health care system is financed from many sources. The basic resource of public funds allocated for state tasks in this area is the financial plan of the National Health Fund. The health system is also co-financed from the state budget and the budgets of local government units.

In recent years, the legislator has been concentrating on increasing financial outlays for public tasks in the field of health care from public funds. An example of this type of activities is the introduction of the proposal of the legislator concerning the minimum level of financial resources for financing health care between 2018

CORRESPONDENCE ADDRESS: Paweł Lenio, PhD, University of Wrocław, Faculty of Law, Administration and Economics, Uniwersytecka 22/26, 50-145 Wrocław, Poland.

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and 2023. In accordance with Article 131c (1) in conjunction with Article 131c (4) of the Act of 27 August 2004 on health care services financed from public funds,[1] from 2024, the financing of health care is to be allocated annually in an amount not lower than 6% of the Gross Domestic Product (GDP).[2] Until 2024 the ceiling of public funds is to be successively increased so that in 2023 it reaches 5.8% of the GDP.

According to the legislator's intention, the establishment of the Medical Fund as a unit of the public finance sector, operating in the legal form of a state special-purpose fund, is to increase access to health care services financed from public funds.

The aim of this study is to determine the legal status of the Medical Fund as a state special-purpose fund, its sources of financing and the rules of the disposal of public funds, as well as its place in the public finance sector. The following research hypotheses have been adopted in the article. First, the Medical Fund is a unit of the public finance sector operating in the legal form of a state special-purpose fund, which is financed primarily by a budget subsidy. Second, the introduction of the Medical Fund has not significantly increased health care financing in Poland.

The study uses the formal-legal method, based on the current legal acts and their interpretation, applicable to legal scholarship.

The issues analysed in this study have not been discussed in the Polish legal literature. The Medical Fund is a relatively new legal institution and has not been commented in legal scholarship. The article uses financial law literature to determine the legal status of the Medical Fund and its place in the public finance system.

## RESEARCH AND RESULTS

### 1. The legal and financial aspects of the Medical Fund's functioning

The principles of the functioning and financial management of the new Medical Fund were regulated by the provisions of the Act of 7 October 2020 on the Medical Fund.[3] This Act sets out the principles of the functioning of the Medical Fund, the collection of funds, and the provision of funding and co-financing from them. The legislator pointed out that the purpose of this Fund is to support activities aimed at improving health and the quality of life in the Republic of Poland by providing additional sources of funding for, i.a., tasks in the area of prophylaxis, early detection, diagnosis and treatment of civilisation diseases, including cancer and rare

[1] Journal of Laws 2020, item 398, as amended, hereinafter: the AHCS.

[2] This is only a proposal of the legislator, because pursuant to Article 131c (4) of the AHCS only the draft budget act must be consistent with the assumptions resulting from this regulation.

[3] Journal of Laws 2020, item 1875, hereinafter: the AMF.

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diseases, health care infrastructure with impact on quality and accessibility, the development of the health care system by focusing activities on the patients and their needs, with particular emphasis on improving the quality of life of patients and their families, and the safety of health care services provided, as well as health care services provided to beneficiaries outside of Poland (Article 3 (1) to (6) of the AMF).

The Explanatory Memorandum to the Medical Fund Bill states that the Medical Fund was to be "established on the basis of the identification of health care needs and will address identified problems, particularly unsatisfied medical needs".[4]

In the assessment of the drafter – the President of the Republic of Poland, the introduction of a new unit of the public finance sector to the health care system meets the expectations of the society, which focus on broadening access to modern methods of treatment and pharmaceuticals. These methods are to ensure effective diagnostics and therapy. As a result of the establishment of the Medical Fund, the access to health care services, in particular for children and other patients suffering from rare and cancer diseases in modern hospitals, as well as outside the borders of the Republic of Poland, is to be extended.[5]

In accordance with Article 6 (1) and (2) of the AMF, the Medical Fund was constructed as a state special-purpose fund, whose administrator is the minister competent for health matters. The costs of servicing the Fund and the costs of servicing its tasks financed by the Fund are financed from the state budget, from the part at the disposal of the minister competent for health matters. Significantly, these are not costs burdening the Medical Fund. At the same time their amount cannot exceed 1% of the Fund's revenues planned for a given budget year.

The legislator's assumed that the Medical Fund was to accumulate resources intended, i.a., for: co-financing of a task consisting in the construction, reconstruction, modernisation or retrofitting of strategic infrastructure under the strategic infrastructure sub-fund; co-financing the modernization, reconstruction or retrofitting of medical entities; financing of drugs within the framework of emergency access to medicinal technologies; financing of medicinal technologies of a high clinical value or medicinal technologies of a high level of innovation; co-financing of increasing the effectiveness of health programs or health policy programs; financing of health care services provided to persons under 18 years of age; financing of health care services provided to beneficiaries outside Poland (Article 7 of the AMF).

The objective scope of costs of this new special-purpose fund is a direct reflection of its objectives resulting from the Explanatory Memorandum to the Bill, and first of all from Article 3 of the AMF. Therefore, it should be concluded that

[4] Uzasadnienie do projektu ustawy o Funduszu Medycznym, Druk sejmowy Sejmu IX Kadencji nr 457, https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=457 (access: 10.10.2021), p. 35.

[5] *Ibidem*, p. 36.

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the provision of Article 7 of the AMF, indicating the allocation of public funds, is consistent with the basic assumptions for the functioning of the Medical Fund.

The following revenues of the Medical Fund from which its activities are to be financed were included by legislator: revenues from fees for submitting an application for an opinion on the advisability of an investment in health care, referred to in Article 95d (1) of the AHCS (Article 95e (6) of the AHCS), payments from the state budget transferred by the minister competent for health matters, in the amount specified annually in the budgetary act for a given budgetary year, not less than PLN 4 billion, interest from collected funds, voluntary contributions, donations and bequests, as well as other revenues.[6] The catalogue of revenues of the special-purpose fund is, therefore, an open catalogue. In this respect, the legislator has enabled the Medical Fund to obtain resources also from other types of titles, which allows for more flexible financial management of the special-purpose fund.

Within the Medical Fund, four sub-funds were distinguished, to which the legislator included: the strategic infrastructure sub-fund, the healthcare entities modernisation sub-fund, the prophylaxis development sub-fund, and the therapeutic-innovation sub-fund.

Pursuant to Article 12 of the AMF, expenditures within the framework of the strategic infrastructure sub-fund are made in the legal form of a special-purpose subsidy awarded and settled in accordance with the rules arising from the provisions of the Act of 27 August 2009 on public finance.[7] In this legal form, co-financing may be provided for strategic projects implemented under investment programmes established in order to implement any of the tasks of the Fund referred to in Article 7 of the AMF. The selection of projects to be financed is made by means of a competition, the rules of which are regulated in detail in Chapter 3 of the AMF.

Within the sub-fund for the modernisation of medical entities, the Medical Fund expenditures are to be made on the basis of an investment programme established by the Council of Ministers, the aim of which is to improve the quality and availability of health care services and the safety of health care services provision through investments in the health care infrastructure (Article 19 (1) and (2) of the AMF).

Pursuant to Article 20 (1) of the AMF, the selection of applications for funding under the investment programme is made by way of a competition organised and conducted by the minister competent for health matters.

The co-financing takes place, as in the case of the strategic infrastructure sub-fund, in the form of a designated subsidy. The co-financing may be received only by those medical entities which provide health services financed from public funds (Article 19 of the AMF). The amount of the subsidy does not depend on the value of health services provided financed from public funds. This is an important

[6] On the issue of the Medical Fund revenue catalogue see the remarks below.

[7] Journal of Laws 2021, item 305, hereinafter: the APF.

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difference distinguishing the analysed subsidy from designated subsidies referred to in Article 115 (3) of the Act of 15 April 2011 on medical activity.[8] Pursuant to the provisions of Articles 115 and 116 of the Act on medical activity, entities conducting medical activity may receive designated subsidies for, i.a., renovations and investments, including the purchase of medical equipment. The amount of the subsidy, however, depends on the amount of the entity's revenue from health services financed from public funds to the total revenue.[9] In the case of subsidies provided by the sub-fund for the modernisation of medical entities, their amount is not affected by the value of health services provided from public funds. A medical entity may therefore provide such benefits to a marginal extent and will be entitled to participate in a competition.

In the case of the sub-fund for the development of prophylaxis, the legal form of expenditure is also a special-purpose subsidy. It is granted to the National Health Fund (Article 28 (4) of the AMF). Similarly, as in the sub-funds presented above, the selection of applications for the co-financing of the health policy program is also carried out through a competition.

Pursuant to Article 28 (1) of the AMF, the co-financing from the resources of the sub-fund for the development of prophylaxis may be allocated to the strengthening of the role of doctors, nurses and midwives in primary health care, in increasing the enrolment of women and men for examinations under health programmes and health policy programmes consisting in preventive health care,[10] or the support of self-government units in the implemented co-financing of health policy programmes consisting in preventive health care, in the priority areas defined by the minister competent for health matters for a given year.

The last of the sub-funds (the therapeutic-innovation sub-fund) is allocated, pursuant to Article 31 (1) of the AMF, for financing the costs of health care services provided to persons aged up to 18 years within the scope in which the amounts of National Health Fund liabilities towards the service providers for providing those services have been adjusted to the health care needs and to the performance of the concluded agreement pursuant to Article 136 (2) (1c) of the AHCS. The funds of the therapeutic-innovative sub-fund are used to finance the costs of health care services provided abroad (Article 32 (1) of the AMF).

The financial resources of the Medical Fund are transferred to the National Health Fund for the purposes mentioned above in the legal form of a special-purpose subsidy (Article 31 (3) and Article 32 (2) of the AMF). This special-purpose

[8] Journal of Laws 2021, item 711.

[9] More broadly, see P. Lenio, *Publicznoprawne źródła finansowania ochrony zdrowia*, Warszawa 2018, p. 376 ff.

[10] The funds in this respect are allocated to the financing of the correction coefficients referred to in the regulations issued pursuant to Article 137 (2) of the AHCS.

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subsidy differs from other special-purpose subsidies granted from the Medical Fund in the mode of its transfer. It is a subsidy of an obligatory nature (with the statutory limit resulting from Article 31 (2) of the AMF – services for persons under 18 years of age). Its payment does not depend on the will of the budget administrator (subsidising body). The obligation to pay the subsidy results directly from the provisions of the AMF referred to above. Therefore, the condition for receiving the subsidy is meeting the statutory criteria and submitting an application. Such a solution brings the subsidy under analysis closer to specified-user-subsidies, the characteristic feature of which is that they do not depend on a discretionary decision of the subsidising body.[11]

In addition, the therapeutic-innovation sub-fund may be used to finance drug technologies of high clinical value or drug technologies with a high level of innovation, as well as to finance drugs within the framework of emergency access to drug technologies. The legislator has indicated the maximum limit of such costs (Article 33 (1) and (3) of the AMF).

From the point of view of the financial management of the new special-purpose fund, the statutory authorisation of the minister competent for health matters as the administrator of the fund, resulting from Article 6 (7) of the AMF is also important. Namely, for the implementation of tasks within the sub-funds (with the exception of the therapeutic and innovative sub-fund), the authorising officer may incur liabilities of a long-term nature up to the amount of funds resulting from investment programs (in the case of the implementation of tasks within the framework of the strategic infrastructure sub-fund and the sub-fund for the modernisation of medical entities) or from agreements concluded with the National Health Fund for the co-financing of health policy programs (in the case of the implementation of tasks within the framework of the prophylaxis development sub-fund).

## 2.The Medical Fund as a state special-purpose fund

As it has already been stated above, the Medical Fund was established in the financial and legal form of a state special-purpose fund, whose authorising administrator is the minister competent for health matters. It is, therefore, necessary to determine whether the Medical Fund fulfils all the conditions allowing it to be included in the catalogue of state special-purpose funds.

State special-purpose funds, pursuant to Article 9 of the APF, are part of the public finance sector in Poland. Under Article 10 (1) of the APF, they conduct financial management in accordance with the rules laid down in the APF. Special-purpose

[11] W. Miemiec, *Komentarz do art. 11*, [in:] *Regionalne izby obrachunkowe. Charakterystyka ustrojowa i komentarz do ustawy*, ed. M. Stec, Warszawa 2010, pp. 346–347; W. Gonet, *Dotacja w systemie finansów publicznych – wybrane zagadnienia*, "Finanse Komunalne" 2013, no. 6, p. 14.

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funds are not connected with the budget. This means there is no legal obligation to settle accounts with the state budget, as in the case of local government budget institutions or executive agencies. The essence of managing public funds in the form of state special-purpose funds is their self-financing. From the budgetary point of view, they carry out financial management based on the net budgeting method.[12]

A special-purpose fund, as a unit of the public finance sector, functions on the basis of public funds within the meaning of Article 5 of the APF. Detailed rules for the creation and functioning of state special-purpose funds are set out in Article 29 of the APF. The essence of state special-purpose funds is to link costs with revenue from specific sources.[13] This means that they are a classic exception to the principle of non-funding (the principle of the material unity of the budget) expressed in Article 42 (2) of the APF.

In the light of the aforementioned legal regulation, the Medical Fund as a state special-purpose fund operates on the basis of an annual financial plan. This plan may be amended by increasing the forecast revenues and costs respectively. Significantly, changes to the financial plan of the special-purpose fund cannot result in an increase in subsidies from the state budget.[14]

The Medical Fund does not have legal personality, which is in line with the essence of state special-purpose funds (Article 29 (3) of the APF). This fund is only a resource of public funds at the disposal of the competent minister, which corresponds to the general principles of the functioning of this type of units in the public finance sector.

As can be seen from the above, the legal structure of the Medical Fund is essentially in line with the principles of state special-purpose funds. A significant problem arises with the catalogue of sources of funding for the Medical Fund.

Pursuant to Article 29 (2) of the APF, the revenues of a state special-purpose fund come from public funds and the costs are incurred for the implementation of separate state tasks. This is also the case with the Medical Fund. Revenues of a unit in the public finance sector, such as this Fund, constitute public revenue within the meaning of Article 5 (1) (2) of the APF. The costs of the Medical Fund are allocated to health care tasks, and these tasks are state tasks within the meaning of Article 68

[12] K. Sawicka, *Fundusze celowe*, [in:] *System Prawa Finansowego*, vol. 2: *Prawo finansowe sektora finansów publicznych*, ed. E. Ruśkowski, Warszawa 2010, p. 66.

[13] Eadem, *Komentarz do art. 11*, [in:] M. Karlikowska, W. Miemiec, Z. Ofiarski, K. Sawicka, *Ustawa o finansach publicznych. Komentarz*, Wrocław 2010, p. 79; E. Chojna-Duch, *Sektor finansów publicznych*, [in:] M. Bitner [et. al.], *Prawo finansowe*, Warszawa 2017, p. 78.

[14] Changes in the amounts of revenues and costs of the state special-purpose fund included in the financial plan are made by the minister or the authority managing this fund, respectively, after obtaining the consent of the Minister of Finance and an opinion of the Parliamentary Committee for the Budget (Article 29 (12) of the APF).

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of the Polish Constitution[15] and Article 6 of the AHCS. Such a legal structure of revenues and costs of the Medical Fund does not contradict the general regulations of financial management of state special-purpose funds.

In accordance with Article 29 (5) of the APF, state special-purpose funds do not include funds whose only source of revenue, excluding interest on bank account and donations, is a subsidy from the state budget.[16] It should be reiterated here that the legislator decided to include the following in the catalogue of revenues of the Medical Fund: revenues from fees for submitting an application for an opinion on the advisability of investment in health care, referred to in Article 95d (1) of the AHCS (Article 95e (6) of the AHCS), payments from the state budget transferred by the minister competent for health matters, in the amount set out annually in the budgetary act for a given budgetary year, not less than PLN 4 billion, interest on collected funds, voluntary contributions, donations and bequests, as well as revenues from other sources (Article 8 (1) to (5) of the AMF).

Such a structure of the sources of revenues cannot *prima facie* raise major doubts, as it is clearly indicated in Article 8 of the AMF that the payment from the state budget is not the only source of financing of this Fund. It is also admissible to provide a state special-purpose fund with a subsidy from the state budget, if separate acts so provide.[17] First of all, the legislator listed revenues from fees paid for submitting an application for an opinion on the advisability of investment in health care. From a formal point of view, the legislator therefore met the requirements of Article 29 (5) of the AMF.

However, it should be determined whether the introduction to the catalogue of sources of financing revenues from fees for submitting an application for an opinion on the advisability of investment in health care does not constitute an attempt by the legislator to circumvent the requirement imposed on state special-purpose funds in Article 29 (5) of the APF.

For this purpose, what should be determined is the efficiency of sources of financing in the form of fees related to the issuance of an opinion on the advisability of an investment. Such fees are charged on an application to a voivode or the minister competent for health matters for issuing an opinion on the advisability of an investment consisting in the establishment of a new medical entity on the territory of the voivodeship (including new units or organisational structures of a medical

[15] Constitution of the Republic of Poland of 2 April 1997 (Journal of Laws 1997, no. 78, item 483, as amended). English translation of the Constitution at: https://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm (access: 10.12.2021).

[16] The legislator in the provision of Article 29 (4) of the APF does not indicate a specific type of subsidy. *Lege non distinguente*, it should therefore be assumed to concern any type of subsidy referred to in the APF.

[17] E. Malinowska-Misiąg, *Komentarz do art. 29*, [in:] *Ustawa o finansach publicznych. Komentarz*, ed. W. Misiąg, Warszawa 2019, p. 117.

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entity) or other than the investment referred to above, concerning the performance of medical activities consisting in the provision of health services. The value of the investment must exceed PLN 2 million (Article 95d (1) of the AHCP). The amount of the fee in question is PLN 4,000 (Article 95e (6) of the AHCP). In the previous legal situation (before the introduction of the Medical Fund) this fee constituted income of the state budget.

In 2020, the state budget income in the following 10 budgetary years from the fee collection was planned at the level of approx. PLN 640,000 annually.[18] The envisaged revenues from this title will therefore be of symbolic nature and will in no way affect the financial management of the Medical Fund. There are no legal and economic premises indicating that in the following budget years the revenues from this type of fee will dramatically increase. This fee, therefore, constitutes marginal revenue for the Medical Fund. The main, and practically the only, source of financing for the Medical Fund is thus the payment from the state budget. It is was not defined by the legislator as a subsidy, but is similar to it. The fund is *de facto* maintained from budget revenues. The transfer of revenues from the state budget in the form of a fee for issuing application on the advisability of investments in health care to the Medical Fund seems artificial and introduced only for the purpose of fulfilling the criterion resulting from Article 29 (5) of the APF.

The legitimacy of the existence of special-purpose funds financed exclusively with budgetary subsidies (budgetary funds) is questioned in the Polish literature on financial law.[19] There is a well-established view in the literature according to which non-fulfilment of the condition referred to in Article 29 (5) of the APF contradicts the idea of establishing state special-purpose funds.[20] It is assumed that "since the fund does not have its own revenues and is financed by the budget, its separation from the budget is artificial and contradicts the idea of establishing special-purpose funds".[21] A budget subsidy (funds from the state budget) may only constitute

[18] Uzasadnienie do projektu ustawy z dnia 10 grudnia 2020 r. o zmianie ustawy o świadczeniach opieki zdrowotnej finansowanych ze środków publicznych, Druk sejmowy Sejmu IX Kadencji nr 563, https://www.sejm.gov.pl/sejm9.nsf/druk.xsp?nr=563 (access: 10.10.2021), p. 6. The Budget Act for the year 2021 of 29 January 2021 (Journal of Laws 2021, item 190) does not include the financial plan of the Medical Fund in the list of annexes. The budget acts and the budget reports of previous years did not identify as a separate item the revenue from the fee in question. The explanatory memorandum to the bill on the Medical Fund also does not indicate the planned revenues of the fund on this account.

[19] D. Maśniak, *Fundusze publiczne*, [in:] *Podstawy finansów i prawa finansowego*, ed. A. Drwiłło, Warszawa 2018, p. 492.

[20] W. Bożek, P. Mańczyk, *Komentarz do art. 29*, [in:] *Ustawa o finansach publicznych. Komentarz*, ed. Z. Ofiarski, Warszawa 2020, p. 216.

[21] K. Sawicka, *Fundusze*..., p. 74.

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a supplementary source of revenues for the fund.[22] It is also pointed out that it is justified to eliminate from the catalogue of state special-purpose funds those funds whose financial management is based on public funds from the state budget.[23] The essence of state special-purpose funds is primarily collecting public funds from sources other than the state budget.[24]

Bearing in mind the above analysis and the wording of Article 29 (5) of the APF, it may be concluded that the legal structure of the scope of revenue sources for the Medical Fund should result in its exclusion from the catalogue of state special-purpose funds as an organisational and legal form of the public finance sector. However, the provision of Article 6 (1) of the AMF unambiguously determines that the Medical Fund is a state special-purpose fund. Therefore, a unit of the public finance sector was created, the structure of which does not meet the requirements of the APF.

Regardless of the above, the creation of the Medical Fund does not significantly increase public expenditure on the implementation of the constitutional tasks of the state in the field of health care. The normative scope of costs of the execution of the Medical Fund's tasks results only in a change in the structure of costs incurred for the maintenance of the public healthcare system. In accordance with Article 131c (1) of the AHCS, financial resources in the amount not lower than 6% of the GDP are allocated annually to finance health care.[25] These funds include budgetary expenditures from the part at the disposal of the minister competent for health matters. This means that payments from the state budget transferred to the Medical Fund in the amount of PLN 4 billion per year are an element of the financial resources referred to in Article 131c (1) of the AHCS. As a result, there is no need to spend public funds in this amount on other tasks in the field of health care. Therefore, the balance of public expenditures on health care remains unchanged.

## DISCUSSION AND CONCLUSIONS

The introduction to the Polish public finance sector of a new unit responsible for financing health care seems to be an expression of the legislator's care for this

[22] Z. Ofiarski, *Plany finansowe państwowych funduszy celowych – wybrane problemy dotyczące statusu materialnoprawnego i proceduralnego*, "Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu" 2018, no. 521, p. 116.

[23] A. Gorgol, *Fundusze celowe*, [in:] *Zarys finansów publicznych i prawa finansowego*, ed. W. Wójtowicz, Warszawa 2020, p. 75.

[24] P. Lenio, *Państwowe fundusze celowe*, [in:] *Prawo finansów publicznych z kazusami i pytaniami*, ed. W. Miemiec, Warszawa 2020, p. 116.

[25] In 2021, 2022 and 2023 it is to be respectively 5.30%, 5.55% and 5.80% of the GDP. This provision is effective from 2019.

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sector of activity of public authorities. The AMF legally regulated the principles of financing certain health services which had been difficult to access, including services for persons under 18 years of age, and enabled the financing of certain investments in specialised health infrastructure *de facto* from the state budget. This is undoubtedly a response to the needs and expectations of society, particularly in terms of expanding access to the prevention of civilisation diseases, including cancer, and access to high quality services and services provided outside Poland. This deserves a positive assessment.

The same applies to the statutory structure of the Medical Fund, which is in principle in line with the provisions of the APF.

There are, however, two issues which raise doubts. First, payments from the state budget are the main source of financing the Medical Fund. Without them, it is impossible to carry out the tasks of this Fund. This means that, from the point of view of financial law, the Medical Fund is in fact a pool of public funds artificially separated from the state budget. Its revenues from other sources are of marginal importance for financial management on an annual basis.

Second, the introduction of the Medical Fund as an additional resource did not significantly increase the financial outlays for the implementation of public tasks in the area of health care incurred by the state and local government units. There was only a change in the structure of public expenditure in the health sector.

What deserves a positive remark, however, is the activity of the drafter and legislator in as regards reforming the health care system in Poland.

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ABSTRAKT

Celem niniejszego opracowania jest ustalenie statusu prawnego Funduszu Medycznego jako państwowego funduszu celowego, źródeł jego finansowania i zasad dysponowania środkami publicznymi oraz jego miejsca w sektorze finansów publicznych. W artykule wykorzystano metodę dogmatyczno-prawną, właściwą dla nauk prawnych. Wprowadzenie do polskiego sektora finansów publicznych nowej jednostki odpowiedzialnej za finansowanie ochrony zdrowia wydaje się być wyrazem dbałości ustawodawcy o ten sektor działalności organów władzy publicznej. Wprowadzenie Funduszu Medycznego jako dodatkowego zasobu środków jednak nie zwiększyło istotnie nakładów finansowych przeznaczanych na realizację zadań publicznych z zakresu ochrony zdrowia ponoszonych przez państwo i jednostki samorządu terytorialnego. Dokonano jedynie zmiany w strukturze wydatków publicznych w sektorze zdrowotnym.

**Słowa kluczowe:** Fundusz Medyczny; finansowanie; ochrona zdrowia; finanse publiczne