ABSTRACT

This doctoral thesis analyses the legal and financial aspects of the functioning of an executive agency, using the Military Property Agency as a case study. It begins by outlining the origins of executive agencies as a specific category of legal entities introduced by the 2009 Public Finance Act, as well as their position amongst other entities in the public finance sector. It also outlines the wide range of state tasks carried out under this legal form.

The second chapter of the thesis presents the history of the institutions responsible for military accommodation, beginning with the period of the Second Polish Republic, through the times of the Polish People's Republic, up to the establishment of the Military Housing Agency and its subsequent merger with the Military Property Agency.

The remainder of this thesis analyses the external and internal legal frameworks within the Military Property Agency operates. These considerations are compared the tasks carried out by the Agency, categorising them into its own tasks, commissioned tasks and entrusted tasks.

The fourth chapter of the thesis assesses the financial aspects of the Agency's operations as a public finance sector entity. In particular, it addresses issues such as the principles governing the financial plan and its amendments, the method of financing operations, and the actual implementation of the rules for the return of surplus funds. The impact of the centralisation of financial management on the execution of public procurement contracts was also assessed.

The final chapter is devoted to an analysis of court case law concerning the functioning of the Military Property Agency. Issues related to passive and active legal standing and tax aspects related to the Agency's activities were analysed.