

## **THE MAIN PROBLEMS OF APPROPRIATED PUBLIC FUNDS**

### **Summery**

The subject of the article is focused on select aspects of appropriated state funds, especially in context of theoretical and practical discussion about which kinds of public finance management - the traditional one based on the budget itself or the one based on the special funds - makes the process of rationalization more possible. It is also a question whether and to what extent special funds should complete the budget or constitute the basis of public finance. First of all the analysis includes incorrectness and disadvantages of appropriated public funds functioning in Poland, with some general conclusions relating to perspectives and necessary changes.