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## **FUNCTIONS OF THE INTEGRATED COMPUTER SYSTEM OF MINISTRY OF THE TREASURY WITHIN THE SCOPE OF EXERCISING THE OWNER'S SUPERVISION**

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**Summary:** The purpose of the paper is to present functions of the integrated computer system of MST within the scope of exercising the owner's supervision. In achieving the objective there has been used the method of analysis of literature on the exercising the owner's supervision in the business entities with the share of the State Treasury (ST) and the method of analysis of the documents of MST and the Supreme Audit Office. The first part of the paper presents the essence of owner's supervision system over companies with the share of the State Treasury. It is also characterized as Integrated Computer System (ICS) which was purchased in 1999 and implemented in MST. The next part indicates the features and capabilities of the subsystem modules „Monitoring of the Owner's Transformations and Supervision over the Property of ST”. Moreover, the module ”Generator of Quarterly Questionnaires” is evaluated based on own studies paying special attention to supporting the internal mechanism of the owner's supervision.

**Keywords:** owner's supervision, integrated computer system, Ministry of the State Treasury.

DOI: 10.15611/ie.2014.2.20

### **1. Introduction**

The owner's supervision system over companies with the share of the State Treasury is an essential issue on the grounds of the need for the adaptation of these entities to the new challenges of the market and competition. The main role in it is played by the representatives of the State Treasury in the supervisory boards of the companies or in case of lack of such a representative the suitable supervision units. They are obliged to send the quarterly questionnaires on the supervised business entities and to transfer immediately information about irregularities found in their activities. In order to improve the circulation of information between the subordinate companies and the Ministry of the State Treasury (MST) the Integrated Computer System (ICS) was implemented which originally had been supposed to improve the report-

ing process and to make the overall economic-financial analyses of the supervised companies.

The main purpose of the paper is to present functions of the integrated computer system of the Ministry of the State Treasury within the scope of exercising the owner's supervision. The main purpose is accompanied by the following detailed objectives:

- characterization of the mechanism of exercising the owner's supervision over the companies with the shares of the State Treasury,
- presentation of the structure of the integrated computer system of the Ministry of the State Treasury,
- evaluation of the "Generator of Quarterly Questionnaires" module as a supporting tool in monitoring the companies subordinated to the Minister of the State Treasury.

In achieving the purpose there has been used the method of analysis of literature on the exercising the owner's supervision in the business entities with the share of the State Treasury and the method of examining the documents of the Ministry of the State Treasury and the Supreme Audit Office. The diagnostic survey carried out using questionnaire (telephone interview technique) has been used as well.

The first part of the paper presents the essence of owner's supervision system over companies with the share of the State Treasury. It is also characterized as Integrated Computer System (ICS) which was purchased in 1999 and implemented in MST. The next part indicates the features and capabilities of the subsystem modules "Monitoring of the Owner's Transformations and Supervision over the Property of ST". Moreover, the module "Generator of Quarterly Questionnaires" is evaluated based on own studies paying special attention to supporting the internal mechanism of the owner's supervision.

## **2. The essence of the owner's supervision over companies with the share of the State Treasury**

The owner's supervision over the enterprise can be determined as an organizational system which was formed as a result of splitting up a function of the management from the ownership. It is a tool of realization of the interests of owners of the business entity [*Struktura i formy...* 2005, p. 22]. It is also perceived as the supervision exercised by partners or shareholders over correct company management. Its basic task is not only a protection of the owners' rights but the maximization of the profit from the invested capital as well [Dobija, Kołodkiewicz 2011, p. 16]. In Poland, the issues of the owner's supervision are referred to as legal aspects of running the companies, i.e. determination of powers of the company bodies, in particular the supervisory boards and articulation of mutual relationships between these bodies [*Struktura i formy...* 2005, p. 22]. In the light of such a defined notion of the owner's supervision an important role is played by the supervisory board as a body of control and

supervision over a suitable realization of the owners' interests by the management board [Domańska-Szaruga, Kowalewicz 2010, p. 247].

In the subject literature the owner's supervision is very often identified with the corporate governance. This term is more and more of great significance because it goes out beyond the legal field of operation of the enterprise and pays attention to a role of surroundings in more effective using of resources of the enterprise and achieving the superior objectives of the activity. It is the structure integrating the relationships between the management board, the supervisory board, the shareholders and the stakeholders [Ministerstwo Skarbu... 2004, p. 11].

In opinion of A. Schleifer and R.W. Vishny the corporate governance includes the mechanisms translating the signals coming from the market into suitable behaviour of the enterprise [Schleifer, Vishny 1997, p. 11]. Equipment with a suitable internal control and supervision systems allows making proper decisions created based on the signals coming from the external surroundings. In the face of this it should be stated that exchangeable replacement of the owner's supervision with the corporate governance is wrong because the corporate governance is the term much broader as it includes not only internal but as well external mechanisms of the supervision (e.g. financial markets, consumers, suppliers) which significantly determine development and profitability of the company.

The owner's supervision system in the companies with the share of the State Treasury was precisely described in the document entitled *The principles of the owner's supervision over companies with the share of ST*. This document presents expectations of the state body being legally responsible for a protection of the interests of the State Treasury within the scope of principles of achieving this objective by the organizational units and the natural persons taking part in running the actions connected with activity of the business entities with share of ST and the State Treasury as the shareholder or the partner [Ministerstwo Skarbu... 2013c, p. 2]. In addition it includes the issues concerning the supervisory and management boards (powers, procedures and criteria of election of members, remuneration, work organization and evaluation), the ways of monitoring the entities with the share of the State Treasury, cooperation of the supervisory board and the attorney of the partner with the chartered auditor and the supervision units in the MST. Moreover, the issues connected with monitoring the audit of the company or supervision of the subsidiary companies have been regulated.

The owner's supervision in understanding of the Ministry of the State Treasury means a sum of actions referring to the corporate governance within the scope of matters resulting from the legal acts and delineated principles of the owner's supervision and also the economic financial supervision consisting in monitoring the economic financial situation of the supervised companies and making the efficiency analysis of their operation paying special attention to the recommendation of used undertakings [Ministerstwo Skarbu... 2013c, p. 2]. The main role in this system is attributed to the supervisory boards (to a lesser degree to the attorneys of the partner)

which exercising the direct supervision over the activity with the share of the State Treasury create the possibility of monitoring and controlling the processes and phenomena occurring in the companies.

Carrying out the tasks resulting from the owner's supervision by the Minister of the State Treasury is aimed at [Ministerstwo Skarbu... 2013c, p. 3]:

- ensuring transparent operation of companies with the share of the State Treasury;
- increase the effectiveness of operation, efficiency of management and value of companies with the share of the State Treasury, including the optimization of value of the supervised assets;
- preparation of the entities to the process of transformations and privatization by removing the privatization barriers (defining the approximate schedule of actions) in order to achieve the target model of the state sector in economy.

Appropriate functioning of the company governing bodies of the commercial companies (the general meetings of shareholders, the supervisory board and the management board) is a very important aspect in achieving the above objectives. Furthermore there should also be considered applying the forms and procedures of the owner's supervision of MST extended against the provisions of the law in force, the selection of properly prepared members of the supervision boards taking into consideration equal share of men and women to ensure the proper functioning of the owner's supervision, improving criteria for selection of the managing personnel in the companies with the share of ST, development and implementation of new standards and mechanisms for monitoring and assessment of economic and financial activity of companies with the share of ST allowing an efficient reaction to negative phenomena.

The last solution requires the government department has an access to complete information which enables to take correct decisions within the scope of owner's policy. Since 2013 the Ministry of the State Treasury has been carrying out "Program of the Professionalization of Supervision" [Ministerstwo Skarbu... 2013b] that determines the expectations of the government department and the standards which should be followed by representatives of the State Treasury in the supervisory boards of the companies. Within the frames of the program there were prepared three documents concerning the good practices in remuneration of the managers and assurance equal share of men and women in the bodies of companies with the share of the State Treasury within the scope of selection of candidates on members of the company bodies in 19 key companies in terms of the realization of public interest.

The implemented program is also a certain kind of the communication system of objectives and expectations of the Ministry which should be given to the company governing bodies of companies with the share of the State Treasury. The purpose of the program is also the elimination of the effects of information asymmetry between the government department and members of the supervisory boards by means of streamlining regular, bilateral flow of information on risks and significant events

having influence on the company activities. Moreover, within the frames of the program there has been planned an introduction of the system of raising qualifications of the persons being the members of the supervisory boards.

### 3. Description of the integrated computer system

In the days of globalization and increase of the competitiveness on the markets, and next also development of new technologies and modern management methods the computer systems play an important role. Thanks to them the companies can significantly reduce the operation costs by means of improvement of the information flow inside the organization and the efficiency of using the accessible resources. Thus the companies become more competitive towards other market players and more attractive for the groups being interested in their activity.

In the subject literature the integrated computer system (ICS) is defined as the modular organized computer system that supports all spheres of the company activity (marketing, human resources department, production, etc.) [Jelonek 2006, p. 68]. It is classified as the category of the systems which by means of the advanced technologies support overall company management at each level. Furthermore they include ready tools which optimize the internal and external processes through an automation of the exchange of data and information between the business entity and the surroundings [Adamczewski 2005, p. 273]. According to A. Januszewski ICS occurs at the time when the data entered once into the database are accessible immediately to all users of the system [Januszewski 2008, p. 36].

The main features of the integrated computer system are [Lech 2003, p. 11]:

- multi-access (enables access to resources for a great number of users),
- integration (includes different subsystems and the computer systems of the company supporting the separate spheres of the activity),
- universality (includes inside the typical functions adequate for the surroundings of each business entity),
- openness (the system enables to be developed by new functions and module due to the internal programming language and interface),
- scalability (adjustability of the system to the needs of specific company is possible due to determining the value of variables of its parameters),
- modularity (the system contains the modules including the basic areas of the company operation),
- uniform and functional interface of the user (communication between the user and the system occurs based on the identical look of the screen, menu, modules).

The integrated management systems operate based on the wholesale stores of databases which are an essential tool in the process of taking business decisions and also create the grounds for the separation of the modules of the expert knowledge system. For efficiency the whole computer system depends on quality of these data [Nycz, Smok 2004, p. 129].

#### 4. The integrated computer system of MST

The Integrated Computer System was purchased in 1999 and implemented in MST. The basis of this system is a document approved in 1997 entitled *Strategy, analysis, conception and project of the Integrated Computer System of the Ministry of the State Treasury*. The main purpose of it is to process the data concerning statutory tasks performed by Minister of the State Treasury stipulated by the act on principles of exercising the powers of the State Treasury dated on 8 August, 1996 and the act on commercialization and privatization of the state-owned companies dated on 30 August, 1996 [Główny Urząd Statystyczny 2013, p. 166].

The purchase was financed by a loan taken from the World Bank. The system was worked out based on EGERIA system created by COMARCH S.A. It was integrated with the document circulation system Lotus Notes and with Analyzer Manager application. Moreover for the government department there were worked out the subsystems supporting its substantive working, i.e. the module of property records of the State Treasury, the module of accounting records of the shares and stocks of ST, the database of candidates to the supervisory boards and the database of company bodies of the companies with the share of ST. Then in 2004 COMARCH S.A. Company adapted the system to the individual needs of the ministry and implemented new modules (financial–accounting, electronic payments, personnel–pay). The new system was based on the new version of EGERIA system. It was used inside the technology of ORACLE (*Database, Designer, Developer, Discoverer*) [Comarch 2009p. 1].

The technical improvements were made in the successive years. Training with the users was conducted within the scope of operations of the basic functions of the software and moreover the service actions were done. The cost of the technical support provided by COMARCH S.A. was almost 1,5million PLN [Najwyższa Izba... 2011, p. 12]. Then within the years of 2004–2010 almost 11,1million PLN was spent for IT in MSP of which over 7,1million PLN for the maintenance and development of the Integrated Computer System [Najwyższa Izba... 2011, p. 19]. The binding rules of running the system and processing the data inside it have been stipulated in suitable regulations of MSP.

Currently implemented computer system in MST includes the following subsystems and modules [Główny Urząd... 2013, p. 167]:

a) subsystem „The Ministry of the State Treasury Running and Management”. It is composed of the following modules:

- Central Files of Contractors,
- Central Glossary of the system (shared modules),
- Register of Staff,
- Main Book,
- Planning and Budgeting,
- Pays,

- Invoicing,
  - Receivables – liabilities,
  - Receivables – liabilities of the State Treasury
- b) subsystem of the Overall Property Files of the State Treasury which is composed of the following modules:
- Overall Property Files of the State Treasury,
  - Stocks and Shares,
- c) subsystem of the Monitoring of the Owner's Transformations and Supervision over Property of ST which is composed of the following modules:
- Monitoring and Supervision,
  - Monitoring of NIF program,
  - Database of Candidates to the Supervisory Boards,
  - Generator of Quarterly Questionnaires.

All elements of the integrated computer system use the shared central database. The system enables working in the local area network (LAN) in the structure the customer-server and in the wide area network (WAN) with the aid of Internet browsers. Regardless of a way of working, each user can have access to the same application. However, which application they obtain access to depends on the powers (branch offices of MSP, other state governing bodies and authorities) [Comarch 2009, p. 2].

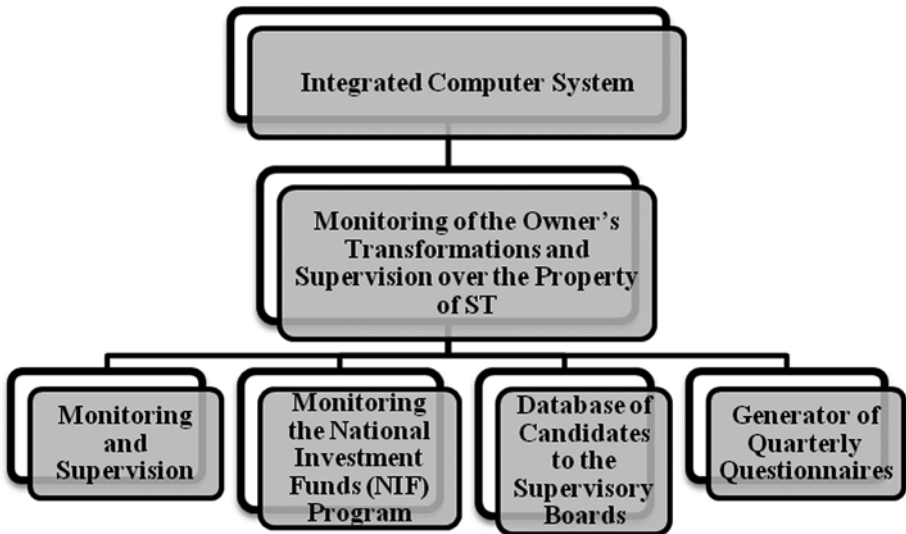
Different computer systems are also used in the ministry, among others the system of the computer registers (SIR) and the decision-making system – environment of Lotus Notes as a tool enabling the team work. The first system enables servicing the payments of the compensations for the property left outside the border of the Republic of Poland. The second makes selected data concerning e.g. the dispositions of Minister of ST or the dispositions of the Managing Director available and enables servicing the electronic mail, registration of circulation of documents and the possibility of using the telephone directory of Ministry [Najwyższa Izba... 2011, p. 19].

## 5. Use of ICS in the owner's supervision of MST

In the owner's supervision of MST a significant role is played by the system of monitoring the entities with the share of the State Treasury. It is the basis for the assessment of the activity and correctness of operations of the supervised companies and working of their bodies. Moreover, it enables the preparation of the reports and the documents concerning the analysis of economic financial situation of the national economy and individual sectors and businesses.

Within the frames of the integrated computer system "Monitoring of the Owner's Transformations and Supervision over the Property of ST" was separated, which is a tool of performing the basic powers and the tasks of the owner's supervision in the companies of the State Treasury (Figure 1). It includes four basic modules (Monitoring and Supervision, Monitoring of NIF program, Database of Candidates to the Supervisory Boards, Generator of Quarterly Questionnaires) in which the basic data

and information feeding the mechanism of exercising the supervision and control over the business entities with the share of ST are collected. The description of the above mentioned modules will be presented hereinafter this paper.



**Figure 1.** Diagram of 'Monitoring of the Owner's Transformations and Supervision over the Property of ST' subsystem.

Source: author's own study.

### **Monitoring and Supervision' module**

The module of ICS of MSP "Monitoring and Supervision" is used to run a comprehensive register of the composition in the bodies of companies with the share of ST and with all changes made in these compositions. Thanks to it individual data is accessible and the reports concerning the composition of the company bodies of selected companies are generated. Information on the compositions of the supervisory boards of the companies supervised by MST is published on the website of the government department in Excel. The lists of companies of ST and the state-owned enterprises are presented every three months on the home page. Information on the privatization processes is updated daily from ICS and placed on the main website [Główny Urząd... 2013, p. 167].

### **Monitoring the National Investment Funds (NIF) Program' module**

In its functionality it ensures the conditions for exercising the owner's powers of the State Treasury (corporate and property rights resulting from the stocks and shares of



ST in these companies). This module regularly collects and analyzes the financial and other data obtained from the national investment funds and companies in order to present actions taken by these entities.

### **Database of Candidates to the Supervisory Boards' module**

It includes the data and information on the company bodies of the supervised companies and the candidates to the supervisory boards. In particular it collects personnel data, telephone and address data of the members of the company bodies and persons entered into the list of candidates for members of the supervisory bodies and information on education, employment and activities to date in the management and supervisory boards of the companies. The module is systematically supplemented by information transferred from the companies and data coming from the personal questionnaire form of the candidates for members of the supervisory boards, questionnaires of the members of the supervisory and management boards, and the quarterly information on the business entity [Główny Urząd... 2014, p. 166].

### **Generator of Quarterly Questionnaires' module**

This application is intended for the state-owned enterprises, one-man businesses of ST and the business entities with majority and minority shares of ST obliged to prepare and send to MST the quarterly and yearly financial reports of those companies. The program enables to prepare the file with data (export) which after sending to MST is imported into the Integrated Computer System of MST. Above all the program enables entering, storing, printing out and preparing to export the quarterly questionnaires. Other functions of the software are the following [Ministerstwo Skarbu... 2013a]:

- taking up the files made available for users of the software,
- sending the reports and other files to MST by the subordinated entities,
- transferring the messages with attached files from the government department to the supervised business entities,
- encoding all data sent via e-mail to ensure confidentiality,
- writing down information on each operation performed by the user of the system into the system record book.

It should be emphasized that the following persons are obliged to pass on information in a form of the quarterly questionnaires [Ministerstwo Skarbu 2013c, p.16]:

- a) the persons appointed by the Minister of ST to the supervisory board in the state-owned enterprises where the supervisory board takes action,
- b) the persons appointed by the Minister of ST to the supervisory board in the joint stock companies and the limited liability companies in which the only shareholder or partner is the State Treasury,

c) the representatives of the Minister of ST in the supervisory board in the joint stock companies and the limited liability companies in which the State Treasury has got the majority share in the initial capital,

d) the representatives of the Minister of ST in the supervisory board in the joint stock companies and the limited liability companies in which the State Treasury has got the minority share in the initial capital,

e) the representatives of Minister of ST in the supervisory board in the state banks.

In a case when the Minister of ST does not have his representative in the supervisory body of a company with the share of ST, information is collected by suitable supervision units.

## **6. Assessment of the functionality of the "Generator of Quarterly Questionnaires" module**

According to the rules of preparing and sending the quarterly information and yearly financial reports made by MST for the companies with the majority share of ST, the questionnaire prepared for each quarter of the calendar year is sent by the representative of the supervisory board in the electronic form or in writing to the ministry (a suitable department of supervision). For this purpose the generator of quarterly reports and the instruction of using the software by a user only on the encoded website of MST with the use of Publication of Reports were made available. Access to this publication is obtained after the creation of a suitable account by the ministry. At the same time the quarterly questionnaires from the companies with the minority share of ST are sent by the appropriate representatives of the State Treasury in the supervisory body using the generator of quarterly reports which is available on the website of the government department.

The study was conducted which purpose was to make an appraisal of the "Generator of Quarterly Questionnaires" program dedicated to the representatives of the State Treasury in the supervisory boards of the companies with the minority shares, paying special attention to supporting the owner's supervision. The choice of the subject of analysis was dictated by easy access to the software and also by the possibility of making the simulation in entering the data and generating the reports. Additionally, the technique of telephone interview with an employee of Department of the Owner's Supervision of the Ministry of the State Treasury was used in the study. This organizational unit carries out tasks in the field of monitoring the economic-financial situations of the subordinated companies based on gathered data supplied by the representatives of the State Treasury in the supervisory boards of the companies.

Based on own observations the following conclusions regarding the service of the "Generator of Quarterly Questionnaires" program were put into conclusion:

- the program is adapted only to Windows environment, it occupies relatively not much memory;
- when starting the program and during its service the system errors have not been come across;
- the program has a simple intuitive interface of user, however, the colouring and the program icon could be improved on account of using different shadows of grey;
- filling in the questionnaire form F-01 or the quarterly information on the company with the minority share of the State Treasury one can choose the auto-summing function of appropriate financial values and generate the print preview. The minus of it is the lack of possibility to check correctness of filling in the questionnaires before sending them to the government department.

Making more complete appraisal of the discussed issue, paying special attention to the realization of the tasks arising from the owner's supervision one should present information which was obtained from an employee of the government department. First of all the generator is used to send information at higher speed from the companies and it automatically enables importing the generated reports into the Integrated Computer System of the Ministry of the State Treasury. The necessity of entering information every three months on the company and financial data from the previous period is the inconvenience of the system. There are cases in which the representatives of the State Treasury fail to comply with their reporting obligation on time. Then, the employee of the ministry supervising the given company gets in touch with the member of the supervisory unit to make appropriate combinations. At the same time the prompt completion of work of the member is taken into account in his yearly assessment.

In a case when an employee of the ministry finds a mistake in the questionnaire they contact the representative of the State Treasury to make changes. In particular information on shareholding of the companies and changes occurring in it are verified. Moreover, the government department does not receive the questionnaire form F-01 from all companies. It results from the fact that the State Treasury as the minority shareholder does not have decisive voting rights in the supervisory board and some information can be reserved by the management board of the company. The representatives of the State Treasury in the supervisory bodies of the companies with the minority share of the state do not raise problems in working with the generator. As the employee emphasized the ministry does not carry on trainings within the scope of the program service and its individual functions. On the other hand on the website of the government department service instructions are published which in accessible manner show basic functions of the program. The issue of the program security and directions of its improvement were also discussed during a telephone interview. Based on received information it should be noticed that the files generated by the program are then sent by means of coded data transmission. Therefore, prob-

lems with the violation of connection security or sending the files with viruses has not been noted.

In turn the development of new functions in the program is not anticipated. It results from two reasons. Firstly, the progressing privatization causes the decrease of the number of companies in which the shares belong to the State Treasury. In the face of that the maintenance and development of the generator dedicated for the representatives of the companies with the minority shares may be unjustified. Secondly, the improvement of software requires large expenditures from the public funds. In connection with that it should be considered whether bearing the costs for its improvement is appropriate at the present moment. In the opinion of an employee of the government department, it is proved in practice that the generator in a present form works and does not require key changes.

Summing up, it should be found out that owing to its functions the discussed module improves the information flow between the supervised companies and the Ministry of the State Treasury and ensures the appropriate process of data entering into the base of the Integrated Computer System of the Ministry of the State Treasury. As a result, it is translated into more efficient exercising the owner's supervision.

## 7. Conclusions

The integrated computer system of MST is still improved and expanded by new functionalities allowing more efficient realization of all tasks being in competence of the government department. In particular it enables to exercise the owner's supervision over the companies of commercial law in which the State Treasury has got its stocks or shares. Within the scope of that there have been created the modules and the software allowing the representatives of ST in the supervisory boards of the companies to send the data and information on the situation of the business entities supervised by them. Thus, the system is a platform of information exchange in order to exercise powers resulting from the property rights of ST and more effective realization of the basic objectives of the owner's supervision. Functioning of the selected subsystems of ministry ICS was a subject of the study of the Supreme Audit Office in order to assess the purchase, implementation and operation of appointed systems and to use them for the realization of the tasks attributed to MST [Najwyższa Izba... 2011, p. 4].

Within the scope of exercising the owner's supervision by the State Treasury the control showed that in the database of the integrated computer system there were stored pieces of information that had been entered manually by the employees of Departments of the Owner's Supervision of MST based on the documents in writing or from the electronic documents of the companies. Moreover a part of the data came directly from the files saved in XML format including the data from the monthly and quarterly reports entered by the representatives of ST. During entering the data into

the system the cases of the system errors and the mistakes made by the users of the system were observed. To make an example the Supreme Audit Office quotes the incorrectness in completing the field of the quarterly questionnaire concerning the threat for activity of the companies in five business entities supervised by the Department of the Owner's Supervision and Privatization. This field in a paper version was completed correctly, while in the system it was not, which was caused by the error of the software entering the data from XML file sent by the representatives. Additionally there were other deficiencies caused by an oversight of the employees.

In addition the study proved that technology of Oracle Discoverer responsible for generating the reports was used inefficiently. It resulted from the fact that employees of the branch offices of MST had to write down into the questionnaires data which had been already entered into the integrated system. Therefore a manual transferring the data between the applications created a risk of making mistakes when entering the data into the system. At the same time it was found that the "monitoring and supervision" module was not equipped with suitable software enabling to make the overall reports.

Nevertheless, from the report of the Supreme Audit Office it is visible that the integrated computer system fulfils its role and has significantly improved the level of information flow between different links of the information process which is particularly important within the scope of the owner's supervision. It is also proved by own studies on the functionality of "Generator of Quarterly Questionnaires" module.

The obtained results show that computer systems supporting the owner's supervision should be analyzed and improved paying special attention to functionality and usefulness. Diagnosed problems of MST system can form the basis for designing and improving similar systems in other countries.

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## FUNKCJE ZINTEGROWANEGO SYSTEMU INFORMATYCZNEGO MINISTERSTWA SKARBU PAŃSTWA W ZAKRESIE SPRAWOWANIA NADZORU WŁAŚCICIELSKIEGO

**Streszczenie:** Celem niniejszego artykułu jest przedstawienie funkcji zintegrowanego systemu informatycznego Ministerstwa Skarbu Państwa w zakresie wykonywania nadzoru właścicielskiego. W realizacji celu pracy posłużono się metodą analizy piśmiennictwa z zakresu sprawowania nadzoru właścicielskiego w podmiotach z udziałem Skarbu Państwa, a także metodą badania dokumentów Ministerstwa Skarbu Państwa i Najwyższej Izby Kontroli. W pierwszej części pracy przedstawiono istotę nadzoru właścicielskiego Ministerstwa Skarbu Państwa nad spółkami prawa handlowego, w których posiada swoje udziały bądź akcje. Scharakteryzowano także zintegrowany system informatyczny (ZSI) zakupiony i wdrożony w resorcie. W dalszej części wskazano na funkcje i możliwości modułów podsystemu „Monitorowania Przekształceń Własnościowych i Nadzoru nad Mieniem Skarbu Państwa”. Ponadto na podstawie badań własnych oceniono moduł „Generator ankiet kwartalnych” pod kątem wspomaganie wewnętrznego mechanizmu nadzoru właścicielskiego.

**Słowa kluczowe:** nadzór właścicielski, zintegrowany system informatyczny (ZSI), Ministerstwo Skarbu Państwa.