
**RULES ON FINANCING SOCIAL CARE INSTITUTIONS
BASED ON THE EXAMPLE OF THE SOCIAL CARE
HOME “KOMBATANT” IN OLSZTYN**

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Key words: rules on social care institutions, financing, social care home residents, cost of living, transformation of SCH, privatisation of SCH.

A b s t r a c t

The new Act on social care, as of the 1st of January 2004, changed the bases of payment creating a new mechanism of participation in living costs for residents of Social Care Homes. The changes in the SCH financing system deteriorate the financial situation of the residents. Privatisation of Social Care Homes is the way to improve the quality and efficiency in running them.

**ZASADY FINANSOWANIA PLACÓWEK POMOCY SPOŁECZNEJ
NA PRZYKŁADZIE DOMU POMOCY SPOŁECZNEJ „KOMBATANT” W OLSZTYNIE**

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Słowa kluczowe: zasady finansowania pomocy społecznej, jednostkowy koszt utrzymania mieszkańca domów pomocy społecznej, restrukturyzacja DPS, prywatyzacja DPS.

A b s t r a k t

Nowa ustawa o pomocy społecznej od 1 stycznia 2004 r. zmieniła zasady odpłatności, stwarzając nowy mechanizm partycypowania w kosztach utrzymania osoby przebywającej w domu pomocy społecznej. Zmiany systemu finansowania domów pomocy społecznej pogarszają sytuację finansową jego mieszkańców. Sposobem na poprawę jakości usług i efektywności funkcjonowania domów pomocy społecznej jest ich prywatyzacja.

Introduction

Social aid is an institution of the social policy of the State aimed at allowing the people and families overcoming difficult life situations that they are unable to overcome on their own means, possibilities and rights (the Act of the 12th of March 2004 on the social aid).

Social care homes that are in most cases used by people who are elderly, lonely, poor, disabled and who require systematic help represent a classic form of social aid. Elzbieta Trafielek used to write about the problems of the eldest people for whom adjustment to the new reality is the most difficult thing while Werner Reichmann considered the responsibility for the fate of the eldest people in the society.

In Poland, the responsibility for organising social aid rests on government and territorial government administration. Non-government organisations continue arguments concerning the shape of legal regulations in the aspect of State and civic non-profit activities (SIERPOWSKA 2006).

Methodology of studies

The following were the sources of information for the study:

1. Reports of the SCH "Kombatant" in Olsztyn for the years 2003–2006.
2. Regulations by the Voivod of Olsztyn: on establishment of the State SCH for adults "Kombatant" in Olsztyn and on conferring the charter of the SCH "Kombatant" in Olsztyn.
3. Regulation by the Director of the SCH "Kombatant" in Olsztyn on the organisational structure of the Home.
4. Acts: Act on the social aid, Act on the public finance, Act on the revenues of territorial government units.

The Social Care Home "Kombatant" in Olsztyn as a budget unit is required to draft monthly reports on performance of the plan. It drafts two types of monthly reports:

1. Rb 27S on performance of budget revenues.
2. Rb 28S on performance of budget expenditures.

The Rb 28S report is made as the summary report and in the division into Rb 28S for expenditures from the State budget subsidy and Rb 28S for expenditures for which the funds were provided by Olsztyn county.

The study aimed at the analysis of changes in the structure of social care homes financing and costs of their activities based on the example of the SCH "Kombatant" in Olsztyn during the years 2003–2006.

The analysis of the data from the reports by the Social Care Home "Kombatant" in Olsztyn for the years 2003–2006 concerned:

1. The causes for changes in the costs of keeping a resident in the Home.
2. Influence of the changes in financing of the SCH “Kombatant” in Olsztyn on the level of subsidies from the State budget and supplementary payments from the counties.
3. Influence of the changes in financing on the financial situation of the residents of the SCH “Kombatant” in Olsztyn.

The following research hypotheses were formulated for the study:

1. Changes in social care homes financing principles deteriorate the financial situation of the residents increasing their share in financing of the costs of keeping at the same time decreasing the State budget subsidy for that purpose.
2. Privatisation of social care homes could be a way to improve the quality of services and effectiveness of functioning of such homes.

Changes in financing of social aid institutions were presented on the example of the Social Care Home “Kombatant”, which is an organisational unit of the City of Olsztyn. It operates in the form of a budget entity the governance of which is determined by the Act of the public finance. Budget entities are the organisational units of the public finance sector that cover their expenditures directly from the budget and transfer the revenues collected to the account of budget revenues of a territorial government unit. The plan of revenues and expenditures passed in the form of a resolution for every individual year forms the base for financial management in that unit.

Principles of social aid financing

Until the 1st of January 2004, the fee for stay at a social aid home represented the equivalent of 200% of the income criterion, not more, however, than 70% of the income of the person placed in social care home. The income criterion, as of the 1st of October 2006 was increased from PLN 461 to PLN 477, which corresponded to PLN 922 and PLN 954 as 200% of the income criterion respectively.

The new Act on the social aid, as of the 1st of January 2004, changed the principles of payment liberating the fee for residence from the earlier limitation establishing the new mechanism for participation in the costs of keeping a person in a social care home. As concerns the persons placed in a social care home on the basis of placement notice issued before the 1st of January 2004 the decisions on payments are issued on the basis of the principles in force prior to the 1st of January 2004. The new mechanism works as follows:

1. First, the person placed at the social care home should pay for residence there and the contribution of such person may not exceed 70% of income of such a person as well as the full costs of residence of that person there.

2. Second, if the person placed cannot cover the full costs of residence in the social care home, support should be provided by the family, if its material standing allows that.

3. Third, the municipality complements the payment for residence in the social care home if that is required.

Counties and cities with the rights of counties have taken over from the voivods, as of the 1st of January 1999, the social aid homes situated within their areas, excluding organisational units operated by municipalities.

According to the Act of the 13th of November 2003, counties receive the earmarked subsidy from the State budget for performance of their own tasks (the Act of the 13th of November 2003 on revenues of territorial government units). The subsidy represents a complement to the own funds of the county, including the revenues from payments for residence in the social care homes.

The amount of subsidy for a given county is determined at the amount corresponding to the product of the number of residents in the social care homes in the county and the monthly costs of keeping them decreased by the amount of revenue generated from payments for residence in those homes. Each month the voivod transfers the subsidy amount to the county on the basis of the obtained information on the actual number of residents in the homes in the county as at the end of each month.

The tasks of the county in the area of social aid are performed by the County Family Aid Centres, the organisational units that are within the structure of the uniform county administration. The manager of the County Family Aid Centre is appointed by the county mayor. The tasks of county centres in cities are carried out by the City Social Aid Centres in those cities.

In Olsztyn, social care homes, operationally and organisationally, are responsible to the City Social Aid Centre (MOPS), which in turn is responsible to the Department of Health and Social Policy of the City Administration Office. The principles of financial activities by the social care homes are governed by the Act of the 30th of June 2005 on the public finance.

Characteristics of the Social Care Home “Kombatant” in Olsztyn

The Social Care Home “Kombatant” in Olsztyn is a permanent stay unit established for the elderly people, with chronic, somatic diseases, intended particularly for combatants and their spouses (70% of places). It is situated at the edge of the City Forest at Fałata Street 23K.

The construction of the Home was started on the 1st of March 1975 and completed on the 31st of December 1979. The Voivod of Olsztyn established the

Home in the Regulation No. 18 of the 7th of September 1979 on establishment of the State Social Care Home for Adults “Kombatant” in Olsztyn. The official opening ceremony took place on the 7th of May 1980. In October 1998, a new wing was added with 31 residential rooms.

The Social Care Home “Kombatant” in Olsztyn is managed by the director responsible for its operation and representing it outside. The director is employed by the President of the City of Olsztyn.

The director manages the Home with the support of the: chief accountant, nursing team manager, care-therapeutic section manager, team manager, kitchen chef and human resources clerk. (Regulation by the Director of the SCH “Kombatant” in Olsztyn on the organisational structure of the Home).

Financial activity of the SCH “Kombatant” in Olsztyn

Each month the voivod transfers the determined amount of the earmarked subsidy to the county for each resident possessing the decision on placement in the social care home issued before the 1st of January 2004. That amount is computed as the product of the number of residents in the homes in the county and the monthly cost of keeping decreased by the revenues obtained from payments for residence in a social care home.

Table 1
Expenditures and sources of funding them in the SCH “Kombatant” in Olsztyn during the years 2003–2006

Item	Year							
	2003		2004		2005		2006	
	PLN	%	PLN	%	PLN	%	PLN	%
Expenditures excluding investments	3 076 090	99.2	3 038 725	99.8	3 168 267	82.4	3 742 154	89.0
Investment outlays	23 336	0.8	6744	0.2	677 141	17.6	463 679	11.0
Total expenditures	3 099 426	100	3 045 469	100	3 845 408	100	4 205 833	100
Sources of funding:								
From State budget subsidy	2 023 510	65.3	2 129 817	69.9	2 448 670	63.7	2 112 193	50.2
From own funds of the county	1 075 916	34.7	915 652	30.1	1 396 738	36.3	2 093 640	49.8

Source: Own work based on the Rb 28S reports for the years 2003–2006

Table 1 presents the expenditures and sources of funding them related to operation of the SCH “Kombatant”. As of 2004 those expenditures increased gradually. The share of the State budget subsidy in funding of the institution decreased from 65.3% in 2003 to 50.2% in 2006. At the same time the share of

the own funds of the county in funding of the Home increased during the covered period from 34.7% in 2003 to 49.8% in 2006. That situation is the consequence of a decrease in the number of residents eligible for the subsidy. The State budget subsidizes only those residents, who obtained the placement decision prior to the 1st of January 2004. The average age of SCH “Kombatant” in Olsztyn residents as at the 31st of December 2006 was 83 years. The high increase in the share of county own funds in total expenditures of the Home in 2006 was influenced by the investment outlays amounting PLN 463,679 covering thermal insulation and finishing of fronts – continuation of the project started in 2005 (PLN 231,514), adjustment of the SCH building to the fire protection standard (PLN 112,109), construction of the garage and fencing (PLN 120,056).

During the years 2005 and 2006, that large increase of expenditures was caused by the fact that social care homes were required to achieve the standards specified in the Regulation by the Minister of Labour and Social Policy of the 15th of September 2004 on the social care homes.

The conditions of compliance with the standards concerning care and support services include, among others, assuring:

1. Employment of the adequate number of qualifies personnel.
2. A room with a bathroom for every resident.
3. Liquidation of architectural barriers.
4. Satisfying the religious and cult practicing needs.

Social Care Homes that do not achieve the compliance with the standard receive the temporary license for operation valid no longer than until the 31st of December 2010. The municipal authority cannot place new people in a social care home that operates on the basis of the conditional license. The fee for residence cannot also be increased until the month during which compliance with the standard is achieved. As a consequence, in 2005, the Voivod of Warmia and Mazury obtained additional funds amounting PLN 181,650 and transferred them to the SCH “Kombatant” for adjustment to the standard. In 2006, one time increase of the subsidy for adjustment to the standard amounted PLN 320,378.

Table 2 presents the expenditures of the SCH “Kombatant” by type. During the studied period payroll related expenditures had the highest share in the total expenditures. During the years 2003–2005 they ranged from 54.5% to 57.5%, and next in 2006 their share decreased to 50%. Expenditures on purchase of materials, power, water, food, medical drugs and other payments were subject to minor fluctuations as concerns their share in the total expenditures during the consecutive years. The share of expenses on services in 2006 almost doubled from 7.9% in 2004 to 18.4% in 2006.

Table 2
Structure of expenditures by type at the SCH "Kombatant" in Olsztyn during the years 2003–2006

Expenditure type	Year							
	2003		2004		2005		2006	
	PLN	%	PLN	%	PLN	%	PLN	%
Payroll and derivative	1 676 274	54.5	1 743 524	57.4	1 820 680	57.5	1 868 335	50.0
Materials	192 987	6.3	169 965	5.6	196 923	6.2	285 827	7.6
Power and water	495 028	16.1	449 400	14.8	401 637	12.7	419 946	11.2
Food	315 000	10.2	330 000	10.9	329 073	10.4	349 046	9.3
Medical drugs	28 923	1.0	35 537	1.2	36 300	1.1	48 900	1.3
Services	308 586	10.0	242 503	7.9	306 338	9.7	686 932	18.4
Other payments	59 292	1.9	67 796	2.2	77 316	2.4	83 168	2.2
Total	3 076 090	100	3 038 725	100	3 168 267	100	3 742 154	100

Source: Own work based on the Rb 28S reports for the years 2003–2006.

The volume of current expenditures of a given year forms the base for computation of the costs of keeping per resident for the following year, which in turn is the base for computing the payment for residence in the SCH "Kombatant". In case of excessively high costs and high payments resulting from that there might be a shortage of people willing to reside there and that is why current analysis of the costs is recommended.

The costs of keeping per resident are computed according to Article 6 of the Act on the social aid and represent the amount of year expenditures for operation of the home resulting from keeping the residents during the preceding year excluding the investment outlays increased by the projected year average total consumer goods and services price index assumed in the budget Act for a given calendar year divided by the number of places for residents and by twelve (the number of months in the year).

As of 2004, the cost of keeping per resident increases, which might indicate better satisfaction of the needs of the residents in the Social Care Home "Kombatant" (Tab. 3). The highest increase in the costs of keeping per resident relative to the preceding year occurred in 2005 reaching 6.4%. The increase in the costs of keeping per resident results from the increase in the prices of food, increase in expenditures on medical drugs and medical materials, clothing, shoeing and therapeutic materials. During the period covered the rate for food also increased as a consequence of purchase of more expensive products as some of the diseases suffered by residents of the Home require appropriate diets. As of 2006, the regulations imposed on the House the duty to purchase disposable diapers for the residents who need them, which also influenced the increase of expenditures. Purchase of clothing and shoeing

Table 3

Selected average monthly expenditures in the SCH “Kombatant” in Olsztyn compared to the unit cost of keeping one resident during the years 2003–2006 in PLN

Item	Year			
	2003	2004	2005	2006
Costs of keeping per one resident Including:	1.749	1.727	1.837	1.874
Day rate for food	6.16	6.46	6.44	6.78
Average monthly expenditures on medical drugs and supplies	16.97	20.86	21.3	28.5
Average month expenditures on purchase of clothing, shoeing and therapeutic materials	19.32	21.5	83.8	85.5

Source: Own work based on the year reports for the years 2003–2006

Table 4

Revenues transferred to the county by the SCH “Kombatant” in Olsztyn and funds received from the county during the years 2003–2006 in PLN

Item	Year			
	2003	2004	2005	2006
Revenues transferred to the county by the SCH “Kombatant” in Olsztyn	1 055 788	1 081 927	1 098 894	1 275 423
Payments by families to the county account	–	4 900	33 991	73 160
Total revenues of the county generated by the SCH “Kombatant” in Olsztyn	1 055 788	1 086 827	1 132 885	1 348 583
Funds transferred by the county to the SCH “Kombatant” in Olsztyn	1 052 580	908 908	1 020 897	1 629 961
Difference (3–4)	3 208	177 919	111 988	–281 378

Source: Own work based on Rb 27S reports for the years 2003–2006 and decisions on payments.

is done on the as needed bases. Frequently newly accepted residents require significant supplies.

Families of residents accepted after the 1st of January 2004 have been committed to participate in financing the residence in the social care home. The amount of payments increased from PLN 4,900 in 2004 to PLN 73,160 in 2006.

The revenues of the Social Care Home “Kombatant” in Olsztyn include, in addition to the revenues from payments for residence, the funds generated from sales of assets and interest from funds on banking accounts. The revenues are transferred by the Social Care Home “Kombatant”, according to the effective regulations, twice a month: on the 13th day of each month according to the status as at the 10th day of that month and on the 23rd day of the month according to the status on the 20th day of the month.

During the years 2003–2005, the total amount of revenues transferred to the county by the SCH “Kombatant” in Olsztyn and revenues from payments by families of residents exceeded the amount of funds transferred by the county to the SCH “Kombatant” significantly. Only in 2006 the situation was the opposite (Tab. 4).

In average, the payments by residents of the SCH “Kombatant” cover just 36% of the full costs of keeping them (Tab. 5). The remaining part must be paid by the family or the municipality. According to the regulations, only 70% of the pension or disability pension can be deducted for payment for the Social Care Home.

Table 5
Amount of pensions and disability pensions versus the costs of keeping at the SCH “Kombatant” in Olsztyn during the years 2003–2006

Item	Year			
	2003	2004	2005	2006
Average payment per resident in PLN	612.34	629.73	623.81	737.25
Costs of keeping per resident in PLN	1 749	1 727	1 837	1 874
Coverage of costs per resident in %	35	36	34	39

Source: Own work based on specifications of payments for the years 2003–2006.

Table 6
Aid obtained by SCH “Kombatant” during the years 2003–2006 in PLN

Item	Year			
	2003	2004	2005	2006
Donations in kind	22 035	22 057	7 393	6 417
Donations of funds	13 077	31 101	6 053	18 189
Subsidy from the PFRON	45 086	10 116	121 496	–
Total	80 198	63 274	134 942	24 606

Source: Own work based on the year reports for the years 2003–2006.

In case of the organised aid management it is hard to be a financial manager as the director of the social care home cannot manage the funds freely. The Social Care Home “Kombatant” is challenged by continual shortage of funds and by its activities the management mobilizes institutions and people of good will to sponsor its activities. This involves donations in kind and funds. Programs subsidised by PFRON are also written within the frameworks of which rehabilitation equipment is purchased and events such as games for the disabled, picnic for the “Golden Age People” of Festival of Small Forms are organised yearly with participation of social care homes from the entire voivodship. Table 6 presents the amounts of aid obtained.

The largest funds were obtained in 2005, that was the last year during which social care homes as budget units of territorial government could apply for additional funding from the PFRON. During that year the Home purchases rehabilitation equipment and a car for transport of the disabled.

Prospects for development of social care homes

As of 1999, the territorial government of the county or municipality became the owner of social care homes. Social care homes are still financed to a large extent from the central budget; the difficulties can occur when territorial governments will have to finance them on their own. The wealth of a county or municipality matches the number of social care homes within its area.

The new financing mechanisms that by assumption were to improve operation of those facilities caused difficulties resulting from non-performance of the duty of participating in the costs of support of people coming from the area of a given county by the territorial government. This caused difficulties with access to services of that type for people who did not have the sufficient income allowing them taking residence in a social care home without subsidy from the municipality.

That situation enlivened the discussion concerning the mechanisms that were to decrease the costs in the social care homes. Management of the social care homes would be more effective in case of simplifying the procedures and granting independence to the director. That would offer the possibility of making a better use of the facilities and equipment available coupled with a minor increase of employment resulting ultimately in a decrease in the operational costs.

Employment restructuring in the SCHs could involve:

1. Shifting some employees of administration, accounting and services to the care-therapeutic department.

2. Combining functions within the frameworks of a single job.

An example here can be given by combining the position of the teller (half time) and the attendant (half time). In that way the number of employees working directly with the residents increases while the day of work of the teller is better filled with tasks. The possibilities of combining different functions within one job at social care homes could be much more numerous.

3. Versatile training of the employees.

People with comprehensive skills can perform tasks usually included in the duties of a nurse, psychologist, occupational therapist and rehabilitation assistant.

4. Employment of home residents.

The social care home has the duty to allow the residents becoming independent by taking up jobs of therapeutic character. An able resident spending a lot of time, e.g. at the guards room could hold the function of a guard. Employing residents in the social care home would decrease its operational costs.

4. Liquidation of positions.

Liquidation of work positions could result from various causes» Modernisation of the facilities and purchase of equipment could lead to reduction of a part of the personnel.

Organisational restructuring may involve, e.g. merger of small SCHs that are relatively expensive to operate. If a number of SCHs merge and establish one management, accounting, administration and services department that should decrease their overall operational costs.

Simplification of procedures and granting independence to the director is the goal of SCH management restructuring.

According to Z. TARKOWSKI (2000), the hierarchy of importance of services at the social care homes is as follows:

1. Administrative-accounting services.
2. Health services.
3. Rehabilitation services.
4. Therapeutic services.
5. Living services.
6. Care-nursing services.

The hierarchy of those services is in conflict with the necessity for them. The care-nursing services can be classified as the necessary ones, the remaining services could be outsourced, e.g.:

1. Accounting could be outsourced to an accounting agency.
2. Nursing and medical services could be outsourced to a non-public health services centre.
3. Rehabilitation could be outsourced to a private rehabilitation practice.
4. Occupational therapy could be outsourced to a pedagogic services unit.
5. Operation of the kitchen, laundry, guarding and maintenance services could be outsourced to specialised service companies.

Outsourcing of social care home services makes sense if that process leads to a decrease of costs and increase of work effectiveness.

Benefits of SCHs privatisation include mainly: gaining independence in management, strengthening of the professional and legal position of the director, possibility of negotiating his wages, possibility of awarding good employees and general increase in labour productivity.

Summary and conclusions

Old age ceased to be the reason for pride and dignity and became the cause of the feeling of shame and threat (ZYCH 1995).

The actions taken by the State and territorial governments aim at decreasing their share in social aid financing. Improvement in quality of services and operational effectiveness of social care homes could be offered by privatisation. Then stopping the increase in the operational costs and higher effectiveness of the director's activities, who could freely manage the finances would be the benefit of the State. The SCH "Kombatant" in Olsztyn currently is a budget unit of the territorial government. It covers its expenditures from funds transferred by the county and transfers all its revenues to the account of the county.

A budget sector manager has no possibilities to present his entrepreneurship. He operates in the market with no competition. Privatisation leads to gaining independence in management and strengthening of the professional and legal position of the director.

Development of non-public social care homes where the operational costs are frequently lower than in the public units should be supported. Such trends are clearly visible in Western European countries and also start appearing in Poland.

Social care homes enjoy the opinion of expensive and at the same time inefficient institutions. The process of limiting the State budget subsidies to the SCHs has already started, which will probably force initially their restructuring and ultimately privatisation.

Privatisation of a SCH is a process based on ownership transformation from public to private and the improvement of operations of the institution is the ultimate goal. Privatisation should stop the increase in costs of keeping per resident at the SCH and improve the quality of services provided.

In the situation when government and territorial government authorities aim at shifting the operational costs to the residents of the Homes and their families the directors of social care homes are forced to undertake initiatives decreasing the operational costs.

Residents; payments during the period analysed covered just 36% of the full costs of residents although the average monthly payment amount increased from PLN 612.34 in 2003 to PLN 737.25 in 2006. The total amount of payments made by families of residents also increased from PLN 4,900 in 2004 to PLN 73,160 in 2006.

During the years 2005–2006, a significant increase in investment outlays was recorded at the SCH "Kombatant" as social care homes were required to reach compliance with standards specified in regulations.

The number of people waiting for acceptance to the SCH "Kombatant" in Olsztyn is still high even though transferring old people to the care of the social aid system in Poland is frequently considered socially censurable (TARKOWSKI, JURKIEWICZ 1997).

During the analysed period, the Social Care Home "Kombatant" in Olsztyn obtained donations in kind and in funds from sponsors worth in total PLN 303,020.

The residents of the home are in most cases helpless people who are easy to abuse and manipulate. That is why the society and the State must maintain supervision over the privatised social care homes in the form of administrative supervision and control. An association, foundation, individual or church could be the possible owner of the privatised SCH.

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