



Zeszyty Naukowe
Wyższej Szkoły Bankowej we Wrocławiu
Nr 21/2011

Finanse samorządu terytorialnego

Pod redakcją naukową
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Wydawnictwo
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ISSN 1643-7772

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Druk i oprawa: ESUS Druk cyfrowy, Poznań





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Summaries/Streszczenia

Marcin Będzieszak

Problems of defining tasks in performance budget and the practice of local government units – example of education

The article presents the methodological assumptions applied for the purpose of defining tasks in performance budgeting. The analysis shows that the essential features should be the uniformity and the possibility of fair determination of budget expenditure. The practice of local governments in performance budgeting for education indicates that the tasks are defined differently – from very general to very detailed ones. The analysis enabled determination of the standard structure of tasks in the field of education for the purpose of budgeting.

Jan Czempas

Basic measures of propensity to invest in communes

Opinions of various authors on the necessity and possibility to distinguish a measure from an indicator were presented in the first part of the paper. Numerous criteria for selecting variables for multi-criteria analysis of directly and indirectly observable phenomena were also presented in this part. The author proposed over a dozen simple indicators that may be easily applied to comparing investment propensity in communes if the research is limited to aggregate reporting of communes to the Regional Chambers of Accounts and the provincial offices of the Central Statistical Office.

Elena Dotsenko

Finansowe aspekty rozwoju innowacyjnej gospodarki na poziomie lokalnym

W artykule przedstawiono podstawowe problemy i źródła finansowania rozwoju innowacji na poziomie lokalnym. Autorka podaje przyczyny niskiej aktywności władz





lokalnych we wspieraniu rozwoju innowacji, wymienia i charakteryzuje funkcje władz lokalnych w tym zakresie oraz przedstawia propozycje dotyczące pośrednich form i metod finansowania innowacji.

Marek Dylewski

Critical elements of long-term planning in local government units

The new Public Finance Act introduced new arrangements for the management and planning in local government units. This paper mainly deals with the problems associated with the long-term planning process and identification of the potential problems and critical points associated with it. The aim of this paper is to identify those elements related to the multi-annual planning process that are directly linked with preparation of a long-term financial forecast, and may be problematic from the viewpoint of performance budgets in different years in the future. Presentation of similar approaches used in the world also enables comparison of the solutions applied in Poland and assessment of their practical application in the management of local government units.

Beata Filipiak

Control function in the management of local government finance

This article aims to identify the importance of control in the process of financial management with a focus on the role of management control in local government units. The article concerns the concept of financial management in light of the introduction of new public management approach to the public finance system in Poland. The author has described the control function covering internal control, internal audit and management control.

Sławomir Franek

Multi-annual budgeting – asymmetry of regulations for the central and local government budget

This article aims to show the differences between multi-annual budgeting for the central government and local government units in Poland. The main comparison criteria comprise the time horizon of multi-annual budgetary plan, the nature and structure of the plan and the plan adoption procedure. The article demonstrates that a multi-annual budget in Poland can be used to verify the priorities of public authorities at the





central government level. At the local government level, however, this document is of a purely technical nature.

Olga Galushko

Finansowanie samorządu terytorialnego na Ukrainie: problemy i perspektywy

W artykule Autorka przedstawia źródła zasilania finansowego budżetów władz lokalnych na Ukrainie. Wskazuje także na możliwości powiększania dochodów budżetowych oraz charakteryzuje zasady i kierunki ich rozdysponowania.

Ireneusz Gałuszka

Public sector efficiency in allocation of public goods

In most OECD countries governments must deal with increased pressure on public balances, stemming from demographic trends and globalisation, improvement of the efficiency and effectiveness of public spending features high on the political agenda. Improved efficiency and effectiveness of public spending not only helps maintain the fiscal discipline but is also instrumental in promoting the structural reform. The objective of this paper is to outline the conceptual framework and to survey the different methods used for cross-country comparisons of the efficiency and effectiveness of public spending. The key questions addressed are: i) how to define efficiency and effectiveness; ii) how to measure efficiency and effectiveness; and iii) what are the main determinants of efficiency and effectiveness of public spending?

Jadwiga Glumińska-Pawlic

A budgetary establishment in light of the new public finance law

The article shows the new rules of operation and the conduct of financial management by the local government budget establishments with regard to the changes in the public finance law. However, the solutions adopted do not meet the expectations of sub-central government entities, as they enforce liquidation of the existing plants or modification of their legal form. The changes are expensive, and the Polish legislative authorities have not taken the expenses related to the new rules into account.





Beata Guziejewska

**Desirable model of the local self-government finance in Poland
– *de lege ferenda* proposals**

The article presents selected controversial aspects of the public finance decentralization and the main proposals for the future changes to be introduced in the legal regulations constituting the grounds for the local self-government finance. The main ones include increasing the local revenues, reforming the real estate taxes, long-term planning as well as implementation of performance-based budgeting and local public task measures.

Dagmara Hajdys

Revenue bonds – an instrument missing its chance

Revenue bonds were formally sanctioned as a capital market instrument by the amended bond act of 2000. After ten years, though, only two issues exercising the privileges offered by the revenue bonds have been placed on the market. In both cases, the issuers were municipal companies.

The article presents the revenue bond concept, the advantages of the bonds as well as barriers hampering their development. It also characterizes the revenue bond schemes operated by the cities of Bydgoszcz and Łódź and discusses the development prospects of the instrument.

Piotr Kania

Debt instruments in financing of the Polish local government functions

Polish local governments are capable of financing their expenditures through the financial market according to the European Charter of Local Government. Regulations regarding the financial management strictly define the objectives for which local governments may use the feedback sources of funding. The article indicated the possibility of using certain types of debt instruments to raise funds for specific objectives in legal standards. The article assesses the debt structure and revenue of local governments in terms of various debt instruments. It also identifies specific reasons why the dominant form of debt instruments are bank loans and other loans.





Magdalena Kogut-Jaworska

Significance of public aid in stimulation of the local and regional development

Public aid for entrepreneurs is an active form of the state's influence on economy. State agencies, through application of such instruments as grants, subsidies or loan guarantees, stimulate positive economic processes and stop the negative ones. The main goals of such a support include reducing differences in local and regional development, creating new jobs or restructuring the so-called "difficult sectors". Self government is an active element in a network of public support contributing considerably to the development of local businesses. This article describes major considerations given to public aid and its role in market economy as well as focuses on the existing possibilities of interventionism applied by local and regional government.

Agnieszka Krzemińska

Size of the local government debt against the general government debt in Poland

Local finance is an element of public finance. Local government debt is recognized as national debt. Financial obligations taken out by these units influence the size of public debt which is of great importance for Poland as it aspires to join the European Monetary Union.

The aim of this article is to present the local government debt against the background of the general government debt in Poland. The analysis was based on several indexes, such as general government debt and local government debt in nominal value and in relation to GDP, dynamism, structure of public and local debt in nominal value and relation to GDP and dynamism. The empirical analysis was conducted with reference to the index of load of local revenue by debt and index of load of local revenue without the EU funds.

Jarosław Marczak

Factors differentiating the funding of autonomous communities in Spain

The article identifies and analyses the factors that determine the distribution of public funds among the different levels of the Spanish local self-government, mainly the autonomous communities that are equivalent to regions. The Spanish system for financing the autonomous communities evolves dynamically. Constant, but also logical and consistent changes to the system aim to grant the communities an ever widening range of rights and powers. In spite of its autonomous communities, Spain is a unitarian state, which means that the communities do not have full rights that would allow them to collect and spend funds using the available financial instruments. A large





portion of their revenues comes from the funds transferred by the central government. The transfers are conditional and unconditional, and their structure, composition and importance change in time. There are certain criteria and factors that determine their distribution which are intended to make the process fair or, at least, as objective as possible. There are many such factors, because they are related to the type of a transfer and gradually adjusted, replaced or given different interpretation. Their importance (i.e. weights) also changes in time.

Zbigniew Ofiarski, Małgorzata Ofiarska

Health Resort Commune – Administrative and Financial Aspects

A health resort commune is a commune conforming with the criteria specified in the Act on Health Resort Treatment. On such a commune's area, the health resort treatment is conducted with the use and protection of natural medicinal materials existing in the area. The borders of such a health resort may include one commune or they may exceed administrative borders of more than one commune. A commune willing to apply for a health resort status is obliged to prepare a health resort plan and forward it to the minister competent in health matters. On this basis the minister makes a decision to grant the health resort a status approving the possibility to conduct health resort treatment on the area included in the health resort plan.

For realization of the tasks, including infrastructure, in health resort communes, a health resort fee is determined and imposed as a local fee. Additionally, due to the high demands towards health resort communes and the related expenditures, each year grants from the State budget are provided to the communes. Under regional operational programs, health resort communes may receive assistance for investments in the scope of power engineering, telecommunication infrastructure for the transfer of data, voice, image, research and development infrastructure, health resort treatment.

Katarzyna Owsiak, Katarzyna Maj-Waśniowska

Local government in Ireland – selected aspects of its activity

One of the most important elements of a democratic state is the local government. A contemporary local government is based on the decentralization and subsidiarity rules. The level of decentralization depends, among other factors, on the local government model.

In Ireland, being a unitary state, there is a tendency for centralization in terms of strict control on revenues and expenditures of local government units. Revenues of local government are low (in 2008, it was 7.7% of GDP and 44% of the revenues from the national government).





In the face of the financial crisis, it is important to ask about the local government's role in Ireland, the sources for its funding and the manner in which the crisis influences its financial condition.

Marzanna Poniatowicz

Local authorities' debt limits and the public finance crisis

In 2009, the financial position of local authorities in Poland worsened significantly. A fall in the revenue was particularly noticeable for those sources which depend directly on the state of the economy. In this context, the issue of placing optimum limits on local debt becomes particularly significant. An excessively restrictive policy in this area would stifle the public sector investment. This paper aims to show that there is a need to moderate the legal regulations relating to the local debt limitation policy. The new indicator of permissible debt servicing costs, as proposed in the Public Finance Act, is too restrictive and does not entail the specific features of the economic downturn phase or the exceptional crisis situation affecting Polish local authorities and their financial systems.

Lyudmila Solyanyk

Wzrost konkurencyjności regionów a innowacyjna gospodarka (na przykładzie Regionu Naddnieprza)

W artykule Autorka przedstawia wyniki badań dotyczących polityki innowacyjnej prowadzonej na szczeblu centralnym i lokalnym dla rozwoju Regionu Naddnieprza. Odnosząc się do koncepcji klastra rozwoju regionalnego, podejmuje próbę ustalenia zasad finansowania polityki rozwoju regionu w świetle tej koncepcji.

Anna Sołtysiak

Financial situation of poviat towns in the years 2005-2009

The article describes the financial situation of the towns with a poviat status in the years 2005-2009. The analysis has been conducted based on cumulative financial reports. The indices used in the course of the research have been described in relevant publications and proposed by the Ministry of Finance.





Krzysztof Surówka, Mateusz Winiarz

Influence of income taxes on the financial standing of the Polish local authorities

Taxes are important sources of income for local governments. The theory of public finance even states that the real scope of autonomy of local authorities is determined by their effect on the distribution of tax revenues. It is emphasized that a half of the income of local governments should come from tax revenues. It is mainly so due to the economic nature of this income category. Taxes are an active instrument to enable a local authority to undertake numerous actions to increase revenues.

The change in the percentage share of central taxes in the local governments' income has exerted a significant influence on the revenue of the Polish local governments since the evolution of income taxes (especially the personal income tax). This has a major impact on the financial standing of local government units.

Adam Szewczuk

About the impact of sub-national administration on the local and regional development – some theoretical and pragmatic relations

The self-government administration in the present structure of the state plays a special role. The dynamic of local and regional development is achieved and to some extent determined by the sub-national administration which is responsible for creation and implementation of development programs.

The functioning of self-government administration under the new conditions (only 20 years old) did not create a sufficient basis for working out the adequate criteria and procedures for analyzing the effectiveness of this administration's public mission. The paper particularly addresses certain aspects relating to:

- civic participation in public management,
- ethics in public administration,
- pragmatics of allocation of decision-making powers.

Public finance researchers will face a great challenge to generate the correct method of valuation of administration at the self-government level.



Marek Zdebel

Long-term financial planning in local government units – objectives and nature of the problem

The idea of including long-term budget plans in the Polish system of public finance management, also at the local levels, has always found its followers since 1960s. Guided by the alleged virtues of such plans, frequent attempts have been made to implement them into frames of the financial system of the People's Councils. Taking into consideration the negative evaluation of the subjective solutions, the idea of their application was abandoned; they were substituted by other institutions – long-term projects and investments. The regulations of the binding statute of public finance formalize actions of the local and the State authority agencies as well as the local and the State administrative agencies as regards long-term budget planning. The present paper depicts basic prerequisites for the introduction of such planning tools into the legal circulation as well as the basic principles of their construction.

Magdalena Ziolo

**Debt of the West Pomeranian Voivodeship municipalities
within the years 2006-2009 against the background of the Polish trends
– comparative analysis**

The article presents the most crucial aspects of debt incurrence by Polish municipalities. The main considerations were focused on the problem of approximation and assessment of the legal debt limit. However, the debt structure has also been analyzed. The empirical data reflect the analysis of the debt limit and structure for the West Pomeranian Voivodeship municipalities.

Weryfikacja językowa streszczeń angielskich
Łukasz Borkiewicz

