

Zeszyty Naukowe  
Wyższej Szkoły Bankowej we Wrocławiu  
Nr 29/2012

---

## Finanse samorządu terytorialnego

The Wrocław School of Banking  
Research Journal  
No. 29/2012

---

# Local Government Finance

scientific editor  
Leszek Patrzalek



The Poznań School of Banking Press

Zeszyty Naukowe  
Wyższej Szkoły Bankowej we Wrocławiu  
Nr 29/2012

---

# Finanse samorządu terytorialnego

pod redakcją naukową  
Leszka Patrzalka



Wydawnictwo  
Wyższej Szkoły Bankowej w Poznaniu

Rada naukowa / Research Council

*prof. dr hab. Maria Cieślak – przewodnicząca / Chairperson (Wyższa Szkoła Bankowa we Wrocławiu)*

*prof. dr hab. Piotr Migoń (Uniwersytet Wrocławski we Wrocławiu)*

*prof. dr hab. Aniela Styś (Wyższa Szkoła Bankowa we Wrocławiu)*

*dr hab. Andrzej Bujak, prof. nadzw. (Wyższa Szkoła Bankowa we Wrocławiu)*

*prof. dr hab. Wasilij Szewc (National Mining University, Dnipropetrovsk)*

*prof. dr hab. Walentyna Pidlisnyuk (Univerzita Mateja Bela, Banská Bystrica)*

*prof. dr hab. Jens Laage-Hellman (Chalmers University of Technology, Goteborg)*

*prof. dr hab. Jan Vachal (Vysoká škola technická a ekonomická v Českých Budějovicích)*

*dr Barbara A. Despiney-Żochowska (Centre d'Economie de la Sorbonne, Université Paris)*

Czasopismo recenzowane według standardów Ministerstwa Nauki i Szkolnictwa Wyższego.

Lista recenzentów na stronie [www.wsb.wroclaw.pl/zeszyty-naukowe,lista-recenzentow](http://www.wsb.wroclaw.pl/zeszyty-naukowe,lista-recenzentow)

oraz w ostatnim numerze czasopisma z danego roku.

The journal reviewed in compliance with the Ministry of Science and Higher Education.

The list of peer-reviewers is available at [www.wsb.wroclaw.pl/zeszyty-naukowe,lista-recenzentow](http://www.wsb.wroclaw.pl/zeszyty-naukowe,lista-recenzentow)

and the most recent issue of the journal in the given year.

Redaktor naczelny czasopisma / Editor-in-chief

*dr hab. Kazimiera Wilk, prof. nadzw., Wyższa Szkoła Bankowa we Wrocławiu*

Redaktor tomu / Volume editor

*prof. dr hab. Leszek Patrzalek*

Redaktor statystyczny / Statistical editor

*dr Anna Błaczowska*

Sekretarz naukowy / Scientific editor

*dr Adam Hetmańczyk*

Weryfikacja streszczeń w języku angielskim / Summary reviews in English

*Stan Kośnik*

Redaktor prowadzący / Text editor

*Elżbieta Turzyńska*

Redakcja i korekta / Editing and proofreading

*Marzenna Plewa-Dziurdzia*

Skład i łamanie / Typesetting

*Włodzimierz Ludwiczak*

Projekt okładki / Cover design

*Jan Ślusarski*

Kopiowanie i przetwarzanie w jakiegokolwiek formie wymaga pisemnej zgody Wydawcy.

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, transmitted in any form or by any means without the prior written permission of the publisher.

Wersja pierwotna – publikacja drukowana / Source version – printed publication

© Copyright by Wyższa Szkoła Bankowa w Poznaniu, 2012

ISSN 1643-7772

WYDAWNICTWO WYŻSZEJ SZKOŁY BANKOWEJ

al. Niepodległości 2, 61-874 Poznań

tel. 61 655 33 99, tel./fax 61 655 33 97

e-mail: [wydawnictwo@wsb.poznan.pl](mailto:wydawnictwo@wsb.poznan.pl), [dzialhandlowy@wsb.poznan.pl](mailto:dzialhandlowy@wsb.poznan.pl)

[www.wydawnictwo.wsb.poznan.pl](http://www.wydawnictwo.wsb.poznan.pl)

Druk i oprawa / Printing and binding: ESUS Druk cyfrowy, Poznań

## Spis treści

<b>Wstęp</b> ( <i>Leszek Patrzalek</i> ) .....	7
<b>Marcin Będzieszak</b> Efektywność wydatków oświatowych w powiatach ziemskich .....	9
<b>Marek Dylewski, Beata Filipiak</b> Analiza płynności finansowej jednostek samorządu terytorialnego w świetle zmiennych warunków otoczenia .....	29
<b>Sławomir Franek</b> Efekt końca roku w wydatkach jednostek samorządu terytorialnego .....	43
<b>Rafał Kowalczyk</b> Wybrane problemy finansowoprawne działalności uchwałodawczej gmin .....	57
<b>Agnieszka Krzemińska</b> Przydatność metod oceny zadłużenia jednostek samorządu terytorialnego .....	67
<b>Małgorzata Ofiarska, Zbigniew Ofiarski</b> Stowarzyszenia jednostek samorządu terytorialnego – aspekty administracyjnoprawne i finansowoprawne .....	81
<b>Jarosław Olejniczak</b> Schemat Bellwina jako mechanizm gwarantowania środków finansowych dla JST w Wielkiej Brytanii .....	105
<b>Krystyna Piotrowska-Marczak</b> Konsekwencje wdrożenia budżetu zadaniowego przez jednostki samorządu terytorialnego .....	117
<b>Marzanna Poniatowicz</b> Wpływ kryzysu gospodarczego na dochody największych miast z tytułu udziałów w podatkach państwowych .....	127
<b>Nataliya Shtefan</b> Mechanism of municipal loans management .....	139

---

<b>Jarosław Skorwider</b> Skutki korzyści i preferencji podatkowych dla budżetów gminnych jednostek samorządu terytorialnego .....	151
<b>Anna Sołtysiak</b> Zmiany w strukturze dochodów budżetowych gmin i miast na prawach powiatu Dolnego Śląska w warunkach kryzysu .....	169
<b>Marta Szaja</b> Wspólnoty lokalne w rozwoju gminnych jednostek samorządowych .....	185
<b>Tomasz Turek</b> Przeniesienie własności nieruchomości w zamian za zaległości podatkowe budżetu gminy jako sposób wygasania zobowiązań podatkowych – wątpliwości interpretacyjne ewentualnych skutków prawno-podatkowych i wnioski <i>de lege ferenda</i> .....	199
<b>Agnieszka Werwińska</b> Formalna zdolność gmin do zaciągania zobowiązań w kontekście zmian limitu długu jednostek samorządu terytorialnego .....	215
<b>Marek Zdebel</b> Interes publiczny jako przesłanka umarzania cywilnoprawnych należności pieniężnych jednostek samorządu terytorialnego .....	227
<b>Magdalena Ziolo</b> Czynniki kształtujące zdolność inwestycyjną gmin .....	241
<b>Summaries</b> .....	259

## **Summaries**

Marcin Będzieszak

### **Efficiency of education expenditures in rural districts**

Measuring the efficiency of public spending at the macroeconomic level is a very difficult issue. In recent years, work is underway on the development methodology of the efficiency of public spending research. In the case of educational tasks carried out by districts, it was considered that the main parameter determining the cost effectiveness of the tasks of public education in secondary schools are the current expenditure per pupil. The analysis indicates a significant variation of districts in terms of total and current expenditures related to the implementation of educational tasks per student. An important regional variations of expenditure are visible. Moreover percent of pupils who passed matriculation examination is negatively dependent on the current expenditure on education per student.

Marek Dylewski, Beata Filipiak

### **Analysis of financial liquidity of local government units in view of the surrounding environment**

The article presents the importance of financial liquidity in the conduct of financial management and implementation of the tasks of local government units. In addition, pointed out the methodological problems associated with the measurement of liquidity. Based on the method chosen, from among the presented, an analysis of liquidity in individual groups of local government units in the aggregates in period 2001-2010.

Sławomir Franek

### **Year-end spending in Polish local government units**

The article presents an analysis of “year-end spending” effect in Polish local government units, particularly in municipalities of Western Pomerania region. The article pointed out the relationship of this effect with the size of capital expenditures. In the research

estimated the amount of unjustified spending caused by excessive current budgetary expenditures in the last quarter of every year in period 2006-2010.

Rafał Kowalczyk

#### **Chosen aspects of legislative activity in local government units**

Carring out public tasks by territorial self-government is connected with legislative activity of these administrative units. This activity is directed at realization of financial aims/results or financial results occur alongside this activity as a side effects. Therefore, practically in almost all situations such legislative activity is connected with its financial aspects.

This study analyses several practical cases of legislative activity. It also demonstrates what kind of legal problems this legislative activity(or its lack) usually creates. Included examples pertain to taxes and fees which have been realized by gminas.

This study also contains several demands de lege ferenda concerned with the subject matter of territorial self-government activity.

Agnieszka Krzemińska

#### **Usefulness of debt assessment methods local government units**

The growing range of tasks of local government units and limited financial resources available to these individuals, cause that they use external sources of financing. Complement its own resources as sources of feedback, because their own revenues and grants and subsidies are inadequate to the scope of tasks. However, there is a safe level of problem debt. To those individuals benefited from the debt as a source of financing of the tasks in an excessive, the legislature has limited the possibility of incurring their obligations by introducing limits on the debt to the Law on public finance

The aim of this article is to present the units of local government debt in light of the limits of the debt and attempt to evaluate methods of analysis of debt levels of these units.

Małgorzata Ofiarska, Zbigniew Ofiarski

#### **Associations of local government units – administrative and legal and financial and legal aspects**

Associations of local government units are voluntary, self-governing permanent non-profit associations, created primarily to support the idea of local government and the defense of common interests. The objectives alone are described in detail, as well as action



programs and organizational structures. They should be within and the under the principal objectives. Generally, associations of local governments supplement the catalog of forms of cooperation between such units but do not have the same importance as municipal agreements and municipal unions.

In Poland, there have been created both associations of local government units with nationwide coverage (e.g. the Association of Rural Municipalities, Union of Polish Towns, Association of Polish Counties) and the associations of regional or even local level (e.g. the Association of Municipalities and Districts of Little Poland, the Association of Municipalities and Districts of Middle Pomerania)

Assets of associations are created mainly by fees from their members and from donations, from subsidies, from grants, from subventions, from legacies and bequests from the proceeds of their business, from interest on funds in bank accounts, from public generosity. Some of the associations have the legal status of public benefit organizations.

Jarosław Olejniczak

#### **Bellwin scheme as a mechanism of funding grants for local governments in the UK**

The article presents the Bellwin scheme, which provides emergency financial assistance to local authorities. Such assistance is usually provided in response to an emergency caused by the weather or in other crisis situations. Analysis of the functioning of the mechanism shows that it is tailored to the needs reported by local governments through its transparency and its relatively fixed structure in recent years. Additionally there were very beneficial for local governments modifications of its problematic construction elements. There are noticeable advantages of this solution comparing to the discretionary allocation of funds from central or regional government reserves on the basis of vague criteria in applying for funds.

Krystyna Piotrowska-Marczak

#### **The consequences of implementing performance budgets by local government units**

The article discusses the consequences of the wide implementation of performance budgets by local and regional units of territorial self-government. The systemic changes aim to make budget spending more efficient, but also to ensure development and increase in the living standard of local communities. To achieve these aims, local governments should develop appropriate strategies.

The article presents both barriers as well as advantages of implementing performance budgets by units of territorial self-government.

Marzanna Poniatowicz

**The effect of the economic crisis on the incomes of the largest cities  
from shares in state budget taxes**

The financial systems of local authorities in Poland are dependent to a significant degree on the overall economic situation. This is a consequence of the fact that almost a quarter of local authorities' total income, and more than 40% of their direct ("own") income, come from shares assigned to local authorities from national taxes – personal and corporate income tax – and the sources of this income are strongly affected by macroeconomic factors. One of the symptoms of the present economic and financial crisis in the local finance sector, observed in Poland for the past several years, is a drop in income from these shares of national taxes. It is symptomatic that the downward trends in income from these sources are objective in nature, and are beyond the sphere of influence of local financial policies. This paper aims to determine how the present economic crisis is affecting the income of the largest cities derived from shares of national taxes. The analysis covers 12 of Poland's largest cities, namely Warsaw, Białystok, Bydgoszcz, Gdańsk, Katowice, Kraków, Lublin, Łódź, Poznań, Rzeszów, Szczecin and Wrocław. The author bases her analyses on numerical tables from the Local Data Bank of the Polish Central Statistical Office, relating to the years 2007-2010.

Nataliya Shtefan

**Mechanism of municipal loans management**

The matter of improvement local budgets forming is topical. The mechanism of optimal choice of regional investment development is developed.

Jarosław Skorwider

**Effects of tax advantages and tax expenditures for budgets of local governments**

Local governments in Poland have rights and powers to model tax liabilities in local taxes and therefore have also possibility to create budget revenues. The aim of research was to identify what is the range of traditional tax relief, exemption and deferments of tax in relation to tax expenditure concept. Second part was to describe financial effects of these tax advantages for local government budgets. There was showed there are methodological differences between traditional tax advantages and tax expenditures. The value of tax relief, exemptions and deferments of tax which was noticed in the years 2006-2010 was significant for own budget revenues. The most important sort of tax advantages was diminished level of tax rate in property tax, far tax and vehicle tax, which was caused by local government.

Anna Sołtysiak

**Changes in the structure of the budget incomes of the Lower Silesian communes and the cities with poviast status in the conditions of crisis**

The article shows what changes took place in the structure of budget income of the communes and the city with statute of country of Dolny Śląsk in 2005-2010 and the influence of the economic crisis in 2007 on their financial situation. The analysis has been conducted on the strength of summary financial reports and the information from the Bank of the Local Information.

Marta Szaja

**Local communities in the development of local government units**

The article presents the nature and significance of the development on a local scale. It shows relationships and interdependencies which exist between the inhabitants and local authorities.

It also points out methods of public participation in local policy decision-making. As well as several ways which might help to stimulate local community activity.

Tomasz Turek

**Ownership transfer of real estate in exchange for budget tax arrears of a local authority as a method of tax obligation expiry – interpretative doubts related to possible legal and tax consequences and conclusions with a view to the future law (*de lege ferenda*)**

This study pertains to the analysis of legal effects of the ownership transfer of property under Article 66 of the Tax Ordinance. Transfer of ownership and property rights to the State Treasury or a local self-governing unit in exchange for tax arrears with taxes constituting revenue of their budgets under Article 66 § 1 of the Tax Ordinance is a particular case of the expiry of a tax liability. The particular nature of this case of expiry of a tax liability lies in non-pecuniary satisfaction of a pecuniary claim of the State Treasury or a local self-governing unit.

This approach to expiry of tax liabilities, given a legal action which is an agreement on transfer of ownership of property or rights, raises some doubts as to whether these actions are subject to both VAT and to income tax. These doubts result from different interpretations by tax authorities and rulings of administrative courts.

It should be assumed that the mechanism by which tax liability expires under Article 66 of the Tax Ordinance cannot in any way be tantamount to actions giving rise to a tax obligation, neither related to the tax on goods and services (VAT) nor company income tax

or personal income tax. An approval of a different position, whereby the application of this mechanism would result in a tax obligation on income taxes or VAT, would deny the underlying principle of the legal norm of Article 66 of the Tax Ordinance.

Agnieszka Werwińska

**Communes formal ability to incur liabilities  
in view of a new limit on a debt of local government units**

In 2010 an Act on public finances dated 27<sup>th</sup> August 2009 became effective. In 2014 it will introduce significant changes to the extent of limits on debts of local self-government units. This paper makes an attempt to assess the impact of new solutions on the ability of general governments to incur liabilities. The analysed period comprised years 1999-2010 or years 2007-2010. As result of analysis carried out on the basis of historical data it has been agreed that for the years 2007-2010 a new limit on the debt would increase a formal ability to incur liabilities of the entire sector of local self-government units and general governments sector. The observed change to the formal lending ability would not have and impact on the usage of liabilities by the entire sector.

Marek Zdebel

**Public interest as a reason for remission  
of local government monetary civil-law claims**

Budgets of local self-governing bodies form various categories of incomes. Apart from public-legal incomes including those of tax- and non-tax character there are also dues of a civil-legal character. The obligation to establish and collect such fees lies upon the executive organs of the local self-government, according to regulations regards public finances. All of them are collected correspondingly to the rule , that the subject is obliged to acquit himself of any of his obligations by their payments. Particular circumstances, regarding the realization of the above mentioned obligations, can, however, justify the use of an abatement in payments and even an exemption of the obligation of payment by means of the remission of the obligation. Due to the fact that all such cases cause a decrease of local self-government bodies budgetary incomes, the law of public finances determines general prerequisites of their application which is either an important interest of a tax-payer or a public interest. The aim of the present work was to analyze the legal essence of the second of the mentioned prerequisites, in case of remission of payment of a civil-legal character.

---

Magdalena Ziolo

**Factors affecting communes's investment ability**

Knowledge of the factors affecting capacity of municipal investment is crucial in making investment and financial decisions locally. At the same time the identification of determinants that shape the ability of municipalities to invest is essential in the diagnosis of dysfunctions and bottlenecks in the investment process and supports to minimize the risks associated infrastructure investments. Diagnosis and analysis of factors determining the investment capacity of the municipalities should not be undertaken without proper understanding of this economic category, here is a need to define it. The aim of the article is to introduce the concept of gmina's investment capacity and the identification of factors influencing it.