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MANAGEMENT OF COMMUNITIES IN POLAND AND THEIR FINANCIAL INDEPENDENCE

Abstract. Every local government unit should possess particular financial independence that allows it to function efficiently. Finances are management element that plays important function in realizing current and developing future aims. Financial economy of self-government can be characterized by limited number of financial sources. That is why the purpose of the article is analysis of financial situation of three types of communities in Poland: urban, partially urban and rural, and rural ones in 2007-2012. The authors used several key indices and undertook a study of mentioned communities in Poland and conducted an assessment of their financial independence. Rationalization of community financial economy requires maximum public sources adjusting to realize the tasks with the highest possible quality (important is adjusting especially to socially accepted aims and tasks). Results show that financial situation of communities in Poland is worsening, however, is not critical to urge serious financial policy decisions. The best situation have urban communities – the ones to which a city is a factor of developing. Outcomes of survey present worth-while information to optimize usage of limited financial sources in communities and make rational decisions connected with efficient financial management. They constitute a tool to verify the needs of community, as well as enable to measure local activities.

Keywords: management; financial independence; municipal government.

JEL Classification: O18, P43, R51

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УПРАВЛІННЯ ГМІНАМИ В ПОЛЬЩІ ТА ЇХ ФІНАНСОВА САМОСТІЙНІСТЬ

Анотація. Кожна одиниця територіального самоврядування, аби ефективно функціонувати, повинна мати визначену фінансову самостійність. Фінанси становлять елемент управління, який виконує ключову функцію в реалізації цілей поточного і перспективного розвитку. Фінансову економіку самоврядування характеризує обмеженість фінансових ресурсів, тому мета статті – аналіз фінансового становища трьох типів гмін у Польщі, а саме: міських, приміських і сільських у 2007–2012 роках. Автори за допомогою обраних статистичних індикаторів здійснили аналіз фінансової економіки польських гмін та оцінили їх фінансову самостійність. Раціоналізація фінансової економіки гмін вимагає більш оптимального використання наявних публічних ресурсів для реалізації завдань, зокрема розподілу фінансових ресурсів на суспільно значущі цілі. Дослідження показало, що становище гмін у Польщі погіршилося, однак не стало настільки незадовільним, щоб приймати кардинальні фінансові рішення. У найкращому стані виявилися міські гміни, тобто ті, у яких місто виконує функцію вирішального чинника розвитку.

Авторами статті запропоновано шляхи оптимізації використання обмежених фінансових ресурсів та підвищення дієвості фінансового менеджменту у гмінах. Зроблено висновок про те, що місцеві фінанси виступають як інструментом верифікації потреб локальної громади, так і показником діяльності керівництва гміни.

Ключові слова: менеджмент, фінансова самостійність, гміни, територіальне самоврядування.

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УПРАВЛЕНИЕ ГМИНАМИ В ПОЛЬШЕ И ИХ ФИНАНСОВАЯ САМОСТОЯТЕЛЬНОСТЬ

Аннотация. Территориальные единицы самоуправления должны иметь определенную финансовую самостоятельность, которая обеспечивает их действенное функционирование. Финансы являются элементом менеджмента, выполняющим ключевую функцию в реализации целей текущего и перспективного развития. Финансовую экономику самоуправления характеризует ограниченность финансовых ресурсов, поэтому цель статьи – анализ финансовой ситуации трех типов гмин в Польше: городских, пригородных и сельских в 2007–2012 годах. Авторы с помощью избранных статистических индикаторов осуществили анализ финансовой экономики гмин в Польше и оценили их финансовую самостоятельность. Рационализация финансовой экономики гмин требует наиболее оптимального использования имеющихся публичных ресурсов для реализации задач, в частности распределения финансовых средств на общественно значимые цели. Исследования показали, что положение гмин в Польше ухудшилось, тем не менее, оно не настолько неудовлетворительное, чтобы принимать кардинальные финансовые решения. В наилучшем положении оказались городские гмины, то есть те, в которых город исполняет функцию решающего фактора развития. Авторами предложены пути оптимизации использования ограниченных финансовых средств и повышения эффективности финансового менеджмента в гминах. Сделан вывод о том, что местные финансы становятся как инструментом верификации потребностей локальной общественности, так и показателем деятельности руководства гмины.

Ключевые слова: менеджмент, финансовая самостоятельность, гмины, территориальное самоуправление.

Introduction. Effective functioning of local government units depends majorly on the level of management. Management in local government is treated as an affecting process of local government organs and administration on the management subject in the way that the mentioned subject aims to achieve set up aims. Management means a group of activities made in order to bring desired process run in local government (Grzebyk, 2012). In connection with this by management behaviour of people and other business entities are shaped. Furthermore management belongs to regulatory processes in which we can list decision-making, executive and control processes.

One of the most important aspects of communities management in Poland in constant environment variability and increasing possibilities in acquiring financial sources from European Union funds becomes constant monitoring of financial situation of particular local government.

Communities financial analysis brings a lot of information regarding its past and current financial standings including financial independence and efficiency of activities. Moreover, it allows evaluating its development possibilities (Filip, 2006).

For managerial staff important information is also data regarding potential dangers which may effect in deterioration of local government financial situation (Zawora, 2012; Olak, 2009). Important factor, as highlighted by Pukala R. (2012) is the fact of including in the management process the level of risk, which is integral part of its functioning.

Brief Literature Review. All local entities as separate law units are performing their own finance economy. Finance independence can be understood as the right to charge incomes (specified in particular acts) and their disposal to perform defined tasks. Importance of financial independency in local government units was highlighted in The European Card of Local Government. This card includes the catalogue of basic as well as model rules according to which the system of financial economy in local communities should be shaped.

Acts about self-governments in polish law indicate that stability of incomes is the requirement of correct financial economy because it enables to plan tasks realization in the long period of time. Moreover, it concurs to thriftiness and saving. Financial dependence security depends on not only own incomes, but also unassisted forming of expenditure including investment ones.

Big impact on the shape of financial economy has the quality of finance management. Finance management is based on making finance decision about tasks realization. Such decisions include the ones about quality and number of goods and services provided to local communities taking into account their effects in particular period of time, future conditions and changing social needs (Dylewski et al., 2007; Klimovsky, 2013; Krupa, 2011; Mizla, Pudlo, 2012; Ochotnicki et al., 2011; Szabo et al., 2013).

Finance are essential element of management and place important role in current and future task realization (Filip, 2005).

Important element of the management process is financial planning, which aims at setting goals and possibilities of their realization. Furthermore, it is about assessing what local governments want to achieve, how there are realizing plans, in what time period they want to see effects. One of the features of financial economy are the limited financial sources. In connection with it efficiency of management requires such their spending which ensures expenditures according to the public aims and tasks. Rationalization of communities financial economy means as big adjusting of possessed sources on justified economically and socially aims as possible (Kozuch, 2003). Financial economy has after all two aspects of importance: determines developing of different areas of local economy as well as the level of finance presents the synthetic economy potential of particular local entity (Arendalski, 2011).

Purpose. Analysis of financial situation of three main groups of communities in Poland, so urban, partially urban and rural and rural ones in 2007-2012. The analysis should provide the answer to the question if communities in Poland are financially independent and what is their financial situation.

Methodology. Independence of local government unit can be visible in the values of factors presenting its financial situation. Thanks to them, easier and more efficient measuring of financial situations in communities is possible. We decided to choose factors which, in our opinion, reflect mostly financial situation, namely:

1. W_{B1} – the average value of total incomes per 1 community resident in Poland. It can be counted as follows:

$$W_{B1} = D_o / L,$$

where D_o – total income; L – number of residents in community.

The situation is good when mentioned index reaches increasingly big values.

2. W_{B2} – the average value of own incomes per 1 community resident in Poland. It can be counted as follows:

$$W_{B2} = D_w / L,$$

where D_w – own incomes; L – number of residents in community.

As the previous index, the bigger the value during the following years, the better the community financial situation and the bigger is its financial independence.

3. W_{B3} – own incomes compared to total communities incomes in Poland (in %). It can be counted as follows:

$$W_{B3} = (D_w / D_o) * 100\%,$$

where D_w – own incomes; D_o – total incomes.

This indicator presents how big own incomes are compared to total incomes. The bigger the values, the better the community financial situation and the bigger is its financial independence.

4. W_{B4} – grant-in-aid compared to total incomes of communities in Poland (in %). It can be counted as follows:

$$W_{B4} = (D_C / D_o) * 100\%$$

where D_C – grant-in-aid; D_o – total incomes.

This factor presents how much sources come from external funds, so subsidies for communities. The bigger the values, the better are community financial independence.

5. W_{B5} – investment expenditure compared to total expenses (in %). It can be counted as follows:

$$W_{B5} = (W_M / W_o) * 100\%$$

where W_M – investment expenditures; W_o – total expenditures.

This factor indicates what part of community expenditure are financial expenditures. The bigger the values are, the better their financial and investment possibilities are.

This index enables to make conclusions about freedom in husbandry of self-government financial sources. After satisfying current local needs, governments devote the remaining for development reasons. This means that such sources can be easily feely disposed.

6. W_{B6} – self-financing index. It can be counted as follows:

$$W_{B6} = [(N_o + D_m) / W_m] * 100\%$$

where D_m – property incomes; N_o – operational surplus; W_m – property expenditures.

This index present in what extend particular self-government unit is financing investments by own incomes – so it's about ability to self-finance. The higher the values are, the lower is the risk of losing financial liquidity in connection with excessive costs of handling indebtedness.

7. W_{B7} – charging of total income by spending on debt service. It can be counted as follows:

$$W_{B7} = [(O+R) / D_o] * 100\%$$

where O – interests of taken out credits and loans; R – repayment of installments from loans and credits; D_o – total budget incomes.

This index show the level of indebtedness, so share of expenditures in handling indebtedness which covers interests and repayment of installments from loans and credits, buyout of self-government loans in total incomes. In this example the bigger the values are, the bigger is the risk of self-government insolvency.

Results. From the perspective of communities' financial independence assessing, the most synthetic measurement is the level of budget incomes, including own incomes per 1 resident. Acceptable situation is when the level of income per 1 resident increases during the following years. The figures regarding communities in Poland are presented in Table 1.

While making the analysis of this index, it is visible that the best situation is in urban communities, and the worst is in rural ones. However, looking at the average value of incomes per 1 resident, it can be seen that the difference between urban and partially urban and rural is not significant.

The next factor showing the financial situation of communities in Poland is the average value of own incomes per 1 resident of community (W_{B2}). Own incomes consist of all incomes different that subsidies, which have a form of communal taxes. Communal taxes are the one that as per law are handed over to self-government (for example property, agricultural, inheritance or forestry tax). By own incomes also charges and property incomes are understood. They are the basis of financial equipment and aim at financing such tasks that law defines as own tasks (Borodo, 2007). We can classify them in several ways basing on required criterions. Most frequently we list public impositions (charges and taxes), payments for public services provided by local government units, incomes from

self-government estate. Moreover we can enumerate in this category incomes from statutory regulated parts of profits gained by off-budget economy entities and capital incomes (Cieslak, 2010).

The value of this factor in all polish communities is presented in Table 2.

Here definitely the smallest share per 1 resident is in urban communities, while the biggest in rural ones. It is connected with the fact that rural communities have the biggest opportunities to possess such incomes.

Another income is showing the proportion of own incomes to total incomes – W_{B3} . Own incomes are significantly important in the community sources system, presenting its financial strength and most of all its independence. High participation of own incomes in total incomes has an impact on communities development possibilities, increasing their access to external financial sources. Such incomes are the basis of self government financial sources and are used to finance the tasks which acts define as «own tasks» – Table 3.

Here also a rule is visible that the biggest part of own incomes is characteristic of urban communities (63%). By contrast the second place is taken by partially rural and urban and totally rural ones. Similarly as previously, the difference in the average between rural and partially urban and rural is not big. It could seem that partially urban and rural communities possessing a city on their territory would be proud of better financial situation.

Big impact on financial independence and possibilities of comfortable management has the level of subsidies in total incomes – W_{B4} . Their amount in total incomes informs about the level of communities dependence on external income sources on which entity has limited access. The bigger the level is in the total structure of self government, the lower would be their inde-

Tab. 1: The average value of total incomes per 1 community resident in Poland in 2007-2012 (in PLN) – W_{B1}

Year	Type of community			
	Total	Urban*	Partially rural and urban	Rural
2007	2725,3	3202,7	2209,9	2292,9
2008	2932,2	3404,6	2418,9	2511,8
2009	3019,6	3466,6	2510,6	2644,8
2010	3276,4	3733,5	2733,4	2922,2
2011	3444,2	3942,3	2870,1	3074,4
2012	3624,2	4199,9	2989,5	3146,9
The average	2670,3	3658,3	2622,1	2765,5

* Urban communities cover also cities with district rights.

Source: Own research based on data received from GUS (the Main Statistical Office of Poland)

Tab. 2: The average value of own incomes per 1 community resident in Poland between 2007-2012 (in PLN) – W_{B2}

Year	Total	Urban*	Partially urban and rural	Rural
2007	1504,3	2074,7	1063,2	849,7
2008	1706,9	2332,8	1234,1	986,3
2009	1658,7	2258,1	1205,7	972,9
2010	1727,8	2333,1	1271,0	1048,1
2011	1828,4	2450,4	1361,7	1131,9
2012	1918,6	2552,7	1444,3	1212,1
The average	1724,1	2333,6	1263,3	1033,5

* Urban communities cover also cities with district rights.

Source: Own research based on data received from GUS

Tab. 3: Own incomes compared to total communities income in Poland (in %) – W_{B3}

Year	Total	Urban*	Partially urban and rural	Rural
2007	55,2	64,8	48,1	37,1
2008	58,2	64,5	51,0	39,3
2009	54,9	65,1	48,0	36,8
2010	52,7	62,5	46,5	35,9
2011	53,1	62,2	47,3	37,1
2012	50,4	58,5	45,5	35,8
The average	54,1	62,9	41,1	37,0

* Urban communities cover also cities with district rights.

Source: Own research based on data received from GUS

pendence as in the income and expenditure area. Data are presented in Table 4.

While making the analysis it can be noticed that the biggest part of subsidies in total incomes is present in rural communities comes (averagely almost 20%). The best situation is in urban communities (averagely almost 11%).

The analysis of financial situation of local government units covers also their ability to perform investments. This indicator shows if particular community is developing and aiming at satisfying current needs of local communities. Calculations regarding mentioned index are presented in Table 5.

The values of investment expenditures in total expenses are shaping averagely on the level of 21%, so all communities are trying to realize investments, however majority of sources are devoted to current needs (about 80%). Worrying problem is the fact of decreasing index values in all types of communities from 2011. It can prove worsening economic situation and smaller possibility to gain financial sources for investment from European Union.

Another index used in this article is one about self-funding – W_{B6} (Table 6). The bigger are the values, the lower is the risk of losing financial liquidity. On the basis of analysis of its values it can be noticed that from 2007 it is decreasing in all types of communities. In most cases the values are lower than 100% which is synonymous with the fact that communities are not only using own sources while investing, but also taking out liabilities, for example in banks.

The last index taken into consideration in this article is W_{B7} index which allows assessing indebtedness of self-government unit. By indebtedness we understand burthen of incomes by all expenditures for indebtedness handling – Table 7.

It can be seen that from 2011, factors about indebtedness handling are increasing in all types all communities. This means that communities are taking out credits for financing various investments. It is the most visible in investments co-financed by European Union. In such case, own financial contribution is needed and that is why liabilities are formed.

Conclusions. Success of all organizations depends from, among other things, efficient management, which allows realizing marked targets. As highlighted by Pukala R. (2012), they are aimed at achieving the continuity of operations. Community management should be effective in order to face up to social expectations. Local governments have the sincerest possibilities to diagnose the situation, including financial situation of particular entity. From the one hand, by being so close to local community's problems, they are able to diagnose them and solve. From the other hand, they are able in the better way to control and use popping up possibilities and development chances. That is why local governments play priority role in finance managing of territorial units.

Significant element while assessing financial situation is knowledge if the community is able to cover all its expenditures by incomes achieved, and if the balance is on minus. Financial situation of community impacts on all operation areas, so, it is extremely important to assess it. Finance managing and making decisions in this field are infeasible without solid and visible information regarding forming of activities connected with finance economy. Furthermore, it is essential that mentioned information contain real shape of the activities, as well as to make it easier to analyze them. After financial independence assessment in Polish communities, we may conclude that urban ones are in the best situation, while in the worst are rural ones. Low values of assessed indices prove descending level of income independence in Poland, as well as dependency on government finance, so, on external sources (including those coming from the national budget).

Tab. 4: Subsidies in relation to total incomes of communities in Poland (in %) – W_{B4}

Year	Type of community			
	Total	Urban*	Partially urban and rural	Rural
2007	14,9	11,1	19,3	20,9
2008	14,8	11,0	18,9	20,7
2009	14,4	10,9	17,9	19,4
2010	15,0	11,3	18,2	20,8
2011	13,9	10,4	17,2	19,1
2012	13,1	9,9	16,1	17,7
The average	14,4	10,8	17,9	19,8

* Urban communities cover also cities with district rights.

Source: Own research based on data received from GUS (the Main Statistical Office of Poland)

Tab. 5: Investment expenditures compared to total expenditures (in %) – W_{B5}

Year	Type of community			
	Total	Urban*	Partially urban and rural	Rural
2007	19,8	18,6	17,8	18,9
2008	20,8	20,6	19,6	19,9
2009	22,1	22,4	22,0	23,0
2010	24,7	22,9	23,8	26,3
2011	21,5	20,2	22,0	23,8
2012	18,3	18,4	17,6	18,4
The average	21,2	20,5	20,5	21,7

* Urban communities cover also cities with district rights.

Source: Own research based on data received from GUS

Tab. 6: Self-funding index – W_{B6}

Year	Type of community			
	Total	Urban*	Partially rural and urban	Rural
2007	145,5	149,9	134,0	152,6
2008	117,3	109,1	115,5	127,3
2009	87,2	61,7	90,6	109,3
2010	63,5	66,5	60,6	63,4
2011	92,6	91,9	84,8	101,3
2012	98,6	99,8	92,5	103,5
The average	100,8	145,5	96,3	109,6

* Urban communities cover also cities with district rights.

Source: Own research based on data received from GUS

Tab. 7: Burdens on totals incomes by expenditures for indebtedness handling – W_{B7}

Year	Type of community			
	Total	Urban*	Partially rural and urban	Rural
2007	5,9	6,4	6,2	5,2
2008	5,2	5,8	5,5	4,4
2009	4,8	5,3	5,0	4,1
2010	5,6	6,1	5,9	4,9
2011	7,7	7,1	8,0	8,1
2012	9,6	8,0	10,5	10,2
The average	6,5	6,5	6,9	6,8

* Urban communities cover also cities with district rights.

Source: Own research based on data received from GUS

Conducted analysis proved that in 2007-2012, the financial situation of all communities in Poland had worsened. Lower values of calculated indices demonstrate financial independence decreasing and addition of self-government finance to external financial sources (credits, loans or the ones coming from the state budget). Situation is not as bad to make serious decisions regarding communities financing. The best situation is in the urban communities, where the city plays important role as a centre of decision-making and development, attracting external financial sources.

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V МІЖНАРОДНА НАУКОВО-ПРАКТИЧНА КОНФЕРЕНЦІЯ «Економіка підприємства: теорія і практика»

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- АНТИРЕЙДЕРСЬКИЙ СОЮЗ ПІДПРИЄМЦІВ УКРАЇНИ

Мета конференції: обговорення вченими і практиками результатів наукових досліджень та досвіду функціонування підприємств у контексті перспективних ринкових реформ в Україні.

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