

Marzanna Poniatowicz

University of Bialystok
Faculty of Economics and Management
e-mail: marzanna@poniatowicz.pl
tel. 85 745 77 25

Local government as a beneficiary of EU aid funds – Key challenges for the 2014-2020 Financial Perspective

Abstract. *In the context of the new 2014-2020 financial and planning perspective of the EU, the local government in Poland is faced with yet another difficult test of absorption. The aim of this study is not only to show the impact of EU funds on the local finance system in Poland, but also to identify the key challenges that determine the absorption capacity of the LGUs as the beneficiaries of European funds in the new programming period.*

Keywords: *local government, new EU financial perspective, local finances, absorption capacity*

Introduction

The Local Government Units (LGUs) are, next to businesses, the most important category of beneficiaries of EU aid funds in Poland. The new Financial Perspective for the years 2014-2020 is also the period of new challenges for the local government beneficiaries. All indications are that it will be more difficult than the previous perspective, especially in the context of the local government finances. The aim of this study is not only to show the impact of EU funds on the local finance system in Poland (the end of the previous perspective and the start the new one seems to be a good time to perform such analyzes), but also to identify the key challenges that determine the absorption capacity of the LGUs as the beneficiaries of European funds in the new programming period.

1. The local government as a beneficiary of EU funds in the period of 2007-2014

In the previous financial perspective,¹ i.e. during the period of 2007-2013, the total allocation for the Polish policy of cohesion totaled 67 billion EUR (in comparison, in the period 2004-2006, it was only 9 billion EUR), and as the key sources of funding for the local government investment projects should be considered the European Regional Development Fund – ERDF, the European Social Fund – ESF and the non-structural Cohesion Fund – CF.² The Polish LGUs could also apply for the EU funds through the so-called financial mechanisms, i.e. EEA Financial Mechanism and the Norwegian Financial Mechanism – popularly known as the Norwegian funds whose purpose is to finance selected thematic areas relevant to the EU member states. In the 2007-2013 financial perspective was also introduced the possibility for the LGUs to utilize the so-called Financial Engineering Instruments. For example, JESSICA – an instrument designed for local government units for the revitalization of deprived urban areas.

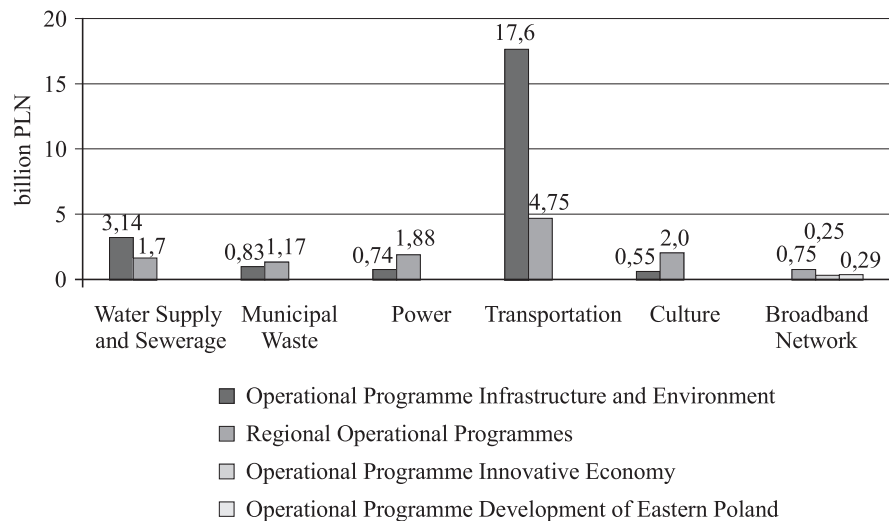
In 2007-2013, the LGUs received more than 76 billion PLN in funding through a number of operational programs.³ The local government received most of the funds under the 16 Regional Operational Programmes (over 60% of all funded projects), and subsequently in the Operational Programme Infrastructure and Environment (more than 30% of the total value of the projects). The remainder of the total value of co-financed projects (approx. 10%) was associated with programs such as: the Operational Programme Innovative Economy, the Operational Programme Development of Eastern Poland, the Operational Programme of the European Territorial Cooperation, the Operational Programme Technical Assistance.

¹ The EU has a 7-year budget planning cycle, called the programming period or financial perspective. The previous perspective covered the period of 2007-2013, while the current one (often referred to as the new perspective) covers the years of 2014-2020. Within the framework of the financial perspectives, funds are awarded to individual states, which then are issued under the so-called Operational Programs.

² In the case of rural communities, of importance were European funds related to the Common Agricultural Policy, i.e. the European Agricultural Fund for Rural Development – EAFRD, and the European Maritime and Fisheries Fund – EMFF.

³ The Operational Programs are the key documents/planning instruments on the basis of which is effected the management of the Structural Funds, the Cohesion Fund and the other instruments of development nature. They set out the development strategy with a coherent set of priorities to be achieved with the help of a given fund, as well as the details of financial allocation. The operational programs may take the form of national operational programs and regional operational programs. Projects under the national operational programs are drawn up by the Minister of Infrastructure and Development in cooperation with other ministries, and regional operational programs are prepared by the management of province in collaboration with the Ministry of Infrastructure and Development.

Figure 1. Areas of support of the LGUs from EU aid funds in the period of 2007-2013
(in billion PLN)



Source: S. Żółciński, *Rola funduszy unijnych w finansowaniu jednostek samorządu terytorialnego w latach 2014-2020*, Crido Taxand, Warszawa 2013, p. 5.

From the data presented in Figure 1 it shows that, in the analyzed period, predominant were local government projects associated with the issues of transport and water and sewage infrastructure.

2. The selected aspects of local finance in the context of the absorption of EU funds in 2007-2013

EU aid funds play an important role as a factor affecting the individual components of the system of local finance. This applies not only to the revenue and expenditure of the LGUs, but also the budgetary performance, as well as debt.

Table 1 shows how, in the previous financial perspective, developed the local government revenues and expenditures related to the financing and co-financing of programs and projects implemented by the Structural Funds and the Cohesion Fund of the EU, as well as other non-reimbursable funds, which originated in the budget of the European funds.

From the data in Table 1 it shows that, throughout the period of the previous financial perspective, the size of the analyzed income across all the LGUs totaled nearly 70 billion PLN, and the percentage of this category of revenue in relation to total local government revenue increased from 5.0% in 2007 r. to

Table 1. The revenue and expenditure of local government units for projects and programs implemented with the participation of the EU in particular years of the financial perspective 2007-2013

Specification	2007	2008	2009	2010	2011	2012	2013
Budgetary revenue of local government units in total, including:	131 380.2	142 569.0	154 842.5	162 796.6	171 309.1	177 413.5	183 454.3
Revenue of LGUs for the implementation of projects and programs involving EU funds, including:	6622.1	5 447.9	14 548.1	13 793.4	16 344.9	17 078.4	16 012.9
municipalities	1 702.4	1 200.4	2 016.2	5 069.1	6 458.8	5 873.0	4 359.5
districts	677.9	323	926.8	2 092.9	1 842.5	1 341.3	1 257.9
city districts	2 238.6	1 737.3	2 001.5	2 945.6	3 591.7	5 524.4	5 000.5
provinces	2 003.3	2 187.2	9 563.6	3 685.7	4 451.9	4 339.6	5 395.0
Budgetary expenditures of LGUs in total including:	129 113.1	145 182.6	167 828.2	177 766.2	181 594.7	180 459.3	183 838.6
Expenditures of LGUs for the implementation of projects and programs involving EU funds, including:	8 340.4	6 648.8	17 638.8	20 975.4	24 046.2	20 658.3	20 060.3
municipalities	2 049.4	1 561.5	3 524.8	9 211.5	9 634.5	7 138.5	6 002.6
districts	717.0	334.1	1 428.8	2 755.9	2 326.8	1 397.6	1 323.6
city districts	3 219.3	2 456.6	3 016.9	4 852.9	6 595.9	7 140.0	6 663.0
provinces	2 354.8	1 905.0	9 668.2	4 155.2	5 488.9	4 982.3	6 071.1

Source: own study based on information of the Ministry of Finance on the implementation of the budgets of local government units for the years 2007-2013.

8.7% in 2013. The highest, average for all the LGUs, share of the analyzed revenue in total occurred in 2012 (9.9%), the lowest – in 2008. (3.8%). At this point, a brief comment also needs to be made concerning the high value of the analyzed revenue for the provinces recorded in 2009 as illustrated in Table 1. As a matter of fact, it was associated with the so-called Development Grant, passed on at that time to the provincial government, which, however, was abolished in 2010.⁴

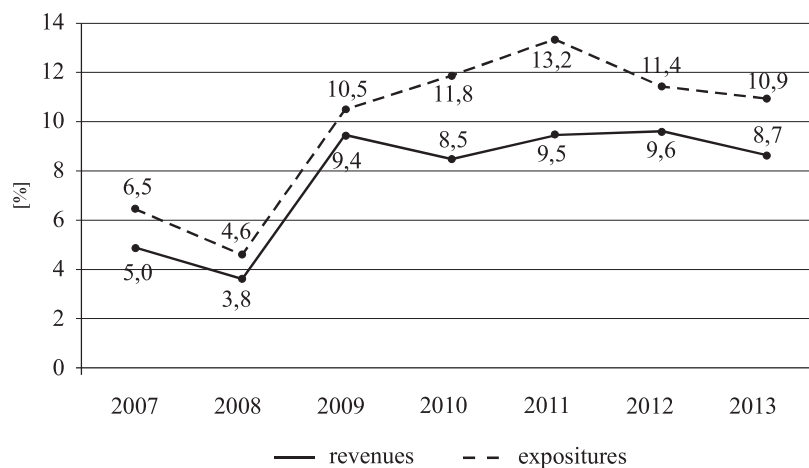
In turn, the total size of local government expenditures related to projects and programs implemented with the participation of the EU in the period amounted to about 90 billion PLN, and the percentage of this category of expenditure in relation to local government total expenditure increased from 6.5% to 10.9%. By far the biggest beneficiary of the EU aid funds have proven to be the provincial governments (“EU revenue” in 2007-2013 of more than 24.2 billion PLN) and municipalities (20.6 billion PLN), followed by city districts (18 billion PLN). The lowest revenue related to projects and programs implemented with the participation of the EU funds concerned districts (7.2 billion PLN). In turn, the highest, the total budgetary expenditures associated with it, during the analysed period, were carried by municipalities (31.1 billion PLN), followed by provinces (26.2 billion PLN), city districts (24.1 billion PLN), while the lowest – by the districts (approx. 9 billion PLN).

The comparison of the revenues and expenditures included in Table 1 in each year allows for an estimation of the deficit relating to the implementation of local government projects and programs implemented with the participation of the EU funds (the scale of disparities in this respect is also illustrated by the data shown in Figure 2). The conducted comparison shows that the highest deficits, as related to the predominance of expenditures over revenues for the size of the projects and programs implemented by the local government with the participation of EU funds, were recorded in 2010 (7.2 billion PLN) and 2011 (7.7 billion PLN).

It should be noted that, at the same time, those were the years of the biggest investment effort of the local government in Poland. The years 2009-2011, in particular, have proved to be record high in that respect. Illustrated in Figure 3, a kind of “deceleration” of local investment activity has undoubtedly its “EU context” and derives, *inter alia*, from the fact of entry by the Polish local government units in the final phase of the 2007-2013 financial perspective, and thereby the

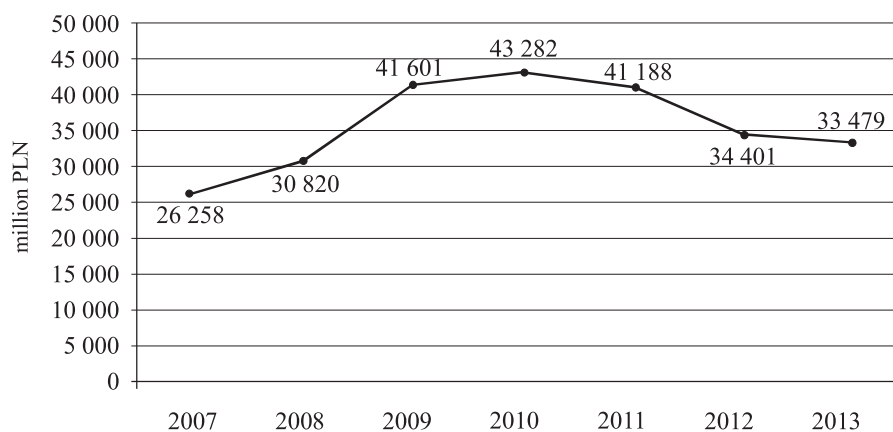
⁴ It should be noted that, since 1 January 2010, Poland has a new system of payment for EU the funds, which directly translates into the principle of absorption of these funds by the LGUs as the beneficiaries. The main changes compared to the previously existing solutions are the following: an isolation of the European funds budget within the state budget, the aforementioned liquidation Development Grant as a form of payment and an introduction of the principle that the beneficiary being the local government receives funds for co-financing from two sources: in the form of payments made by the Bank of National Economy [Bank Gospodarstwa Krajowego] and in the form of special purpose grants from the national budget.

Figure 2. Budgetary revenues and expenditures related to the projects and programs implemented with the participation of the EU as a percentage of revenues and expenditures in total of the local governments in 2007-2013



Source: like in Table 1.

Figure 3. The local government investment expenditures in years 2007-2013 (in million PLN)



Source: like in Table 1.

temporary “depletion” of the EU aid funds allocated to the financing of local and regional investment. Of course, not without significance in this regard were also other factors, such as the economic slowdown, resulting in lower than expected

revenue own local government, as well as exacerbation, effective of 2014. of the formal and legal limits of local government debt and the need to adjust the scale of the local government's investment activity to the size of the so-called Individual Debt Indicators (IDI).

This "context of the EU" is also apparent in the analysis of trends in changes in local government debt in 2007-2013 (Table 2). The presented data show that the debt indicator participation in the EU projects and programs in the analyzed period more than doubled, from 7.1% in 2008 to 14.8% in 2013. The explanation of this phenomenon seems to be relatively simple: given the limited LGUs' own funds, the debt instruments (credits, loans, income from issue of municipal bonds) find wider use as instruments to increase the absorption capacity⁵ of the local government. This is due to one of the key principles of the EU structural policy, i.e. the principle of co-financing.

Table 2. The LGUs debt for programs and projects co-financed from the EU funds in the period of 2007-2013

Specification	2007	2008	2009	2010	2011	2012	2013
Debt of the local government units (in million PLN)	25 876	28 775	40 294	55 094	65 756	67 835	69 159
The LGUs debt for programs and projects of the EU (in million PLN)	2 375	2 055	2 422	4 951	6 958	6 435	10 214
The share of local government debt for programs and projects of the EU in total debt (in %)	9.2	7.1	6.0	9.0	10.6	9.5	14.8

Source: like in Table 1.

From the data in Table 2 it shows that the share of the debt associated with the projects implemented by the local governments, co-financed by EU funds, in the total debt of local government units is relatively small (9.5% – the average rate for the years 2007-2013). However, what should be emphasized is the high dynamics of growth of the local government "EU" debt. In the analyzed period, the amount

⁵ The concept of absorption capacity is understood as the ability of a local government to make an effective use of external funds being, in this case, the EU funds. One can highlight a few aspects/dimensions of this ability like, for example, administration (associated with knowledge, competences and skills of the local administrative staff in effectively applying for aid from the EU); financial (related to the financial situation of the local government, not only in the context of the possibility of providing the so-called own contribution by the beneficiary local government, but also the optimal use of certain financial instruments in this respect); structure (associated with the skillful use of EU funds to the objectives and priorities in line with the LGU development strategy). More on this subject in: A. Wojtach, *Uwarunkowania zdolności absorpcyjnej funduszy unijnych w administracji publicznej*, "Zarządzanie i Finanse" 2012, No. 3(1), pp. 432-433.

of local government debt in respect of the implementation of programs and projects co-financed from the EU increased more than fourfold.

3. New conditions concerning the local government beneficiaries in the financial perspective 2014-2020

The year 2014 is the beginning of the new financial perspective for the structural policies of the EU, covering the period of 2014-2020. The implementation of the European Funds in the period of 2014-2020 is based on a number of documents prepared both by the EU and individual Member States.⁶ These include, among others, the Partnership Agreement,⁷ Operational Programs (to be mentioned further below) and the programs under the European Territorial Cooperation (ETC).⁸ The content and scope of the most important assumptions of the mentioned documents, in turn, result from two key strategies, i.e. the EU – Europe 2020⁹ and the domestic National Development Strategy for 2020.¹⁰ From the point of view of the local government the relevant documents are also the so-called Territorial Contracts.¹¹

In accordance with the Multiannual Financial Framework for 2014-2020,¹² the total allocation for the Polish politics of cohesiveness will be in the amount of 82.5 billion EUR, thus it will be the largest among all the EU Member States. In

⁶ More on this subject in: *Jednostki samorządu terytorialnego jako beneficjenci środków europejskich*, ed. E. Kornberger-Sokołowska, Wolters Kluwer Polska, Warszawa 2012, pp. 112-142.

⁷ Programowanie perspektywy finansowej 2014-2020 – umowa partnerstwa [Programming the financial perspective 2014-2020 – The Partnership Agreement], Ministerstwo Rozwoju i Infrastruktury, Warszawa 2014.

⁸ In the 2014-2020 financial perspective are provided to implement, with the Polish participation, the following three programs associated with the ETC: The Republic of Poland – The Slovak Republic, Poland – Saxony and the Czech Republic – The Republic of Poland. Documents in this area have been submitted to the European Commission by the Polish side in September 2014. The Commission has three months to assess their conformity with the EU law.

⁹ Europe 2020: A strategy for smart, sustainable and inclusive growth, COM(2010) 2020, final version, Brussels, 3.03.2010.

¹⁰ Strategia Rozwoju Kraju 2020 [The National Development Strategy 2020], Ministerstwo Rozwoju Regionalnego, Warszawa 2012.

¹¹ The Territorial Contract is a document, developed through negotiations between the government and the local government at the provincial level. It is kind of an instrument of project reconciliation between the government and the local government of each province in Poland, specifying the scope of support from the European funds, taking into account the specificities of each region. At the time of this study (September 2014), the Council of Ministers has adopted a resolution approving the Territorial Contracts for the two provinces: Podlaskie and Silesian. Subsequently, there were about to be signed the Territorial Contracts with the other provinces.

¹² Council Regulation (EU, Euratom) No. 1311/2013 of 2 December 2013. Laying down the multiannual financial framework for 2014-2020, “EU Official Journal” L 347/884.

addition, 32 billion EUR will be allocated to Poland for the implementation of the so-called Common Agricultural Policy. The financing funds remain the same as in the previous financial perspective (the European Regional Development Fund – ERDF, the European Social Fund – ESF, the Cohesion Fund – CF, the European Agricultural Fund for Rural Development – EAFRD and the European Maritime and Fisheries Fund – EMFF). Most of the funds will go to the local governments through the Regional Operational Programmes (total budget of the new financial perspective totals 31.3 billion EUR). The next largest allocation of the funds goes to the Operational Programme Infrastructure and Environment (27.4 billion EUR). Other programs include: OP Intelligent Development – 8.6 billion EUR, OP Knowledge, Education, Development – 4.7 billion EUR, OP Eastern Poland – 2.0 billion EUR, OP Digital Poland – 2.2 billion EUR, Technical Support – 0.7 billion EUR.¹³

Like the previous financial perspective, the most important from the point of view of the local government of the beneficiary are the Regional Operational Programmes. Planned under the framework thereof, the overall level of the resource allocation for 2014-2020 is varied for individual provinces and is as follows: Lower Silesia – 2.3 billion EUR, Kuyavian-Pomeranian – 1.9 billion EUR, Lublin – 2.2 billion EUR, Lubusz – 0.9 billion EUR, Łódź – 2.3 billion EUR, Lesser Poland – 2.9 billion EUR, Masovian – 2.1 billion EUR, Opole – 0.9 billion EUR, Subcarpathian – 2.1 billion EUR, Podlaskie – 1.2 billion EUR, Pomeranian – 1.9 billion EUR, Silesian – 3.5 billion EUR, Świętokrzyskie – 1.4 billion EUR, Warmian-Masurian – 1.7 billion EUR, Greater Poland – 2.4 billion EUR, West Pomerania – 1.6 billion EUR.¹⁴

4. Key challenges of determining the absorption capacity of the local governments as the beneficiary of the European funds in the new financial perspective

The presented considerations and the data point to the fact that the new financial perspective not only did not decrease, but actually increase the role of the local government as the beneficiary of EU funds. The Polish local governments will manage a larger pool of European funds. This is due to, among others, the decentralization of the management of structural measures, including increasing the share of the European Regional Development Fund (ERDF) in the regional operational programs to 55.6% in 2014-2020 (in the previous financial perspective, this figure was 49.7%) and increasing the share of the regional component

¹³ Programowanie perspektywy finansowej 2014-2020..., p. 158.

¹⁴ Ibidem, p. 168.

of the European Social Fund (ESF) to approx. 68% of the total allocation for this fund.¹⁵ As a result, while in 2007-2013 the provinces managed about 25% of the total allocation, in the new perspective, their participation in the allocation will increase to about 40%.

The LGUs activity associated with the implementation of projects and programs co-financed from EU funds in 2014-2020 will be mainly affected by several important factors.

First, crucially important to the future level of activity of the local governments as the local government beneficiaries will be their ability to provide the above-mentioned own contribution required in the absorption of EU funds. According to estimates by Jacek Sierak and Michał Bitner, the projected total own contribution of the LGUs, as necessary to ensure the co-financing of EU projects, is approx. 60.6 billion PLN (estimates the total of EU funds provided for the local governments in the period 2014-2020 amount to 107.2 billion PLN).¹⁶

Second, essential to this effect can be the operating results achieved by individual local governments and, in particular, the ability these units to generate operational surplus. This is a category that indicates whether the local government is able to cover its current expenses with current revenue and, additionally, has a surplus of funds. The principle is simple: the higher the operating surplus, the greater the ability of the local government to pay its financial obligations and to implement new investment programs, including those co-financed from EU funds. This principle has found its formal and legal dimension in the new local debt limits which take effect for the LGUs since 2014, i.e. in the so-called Individual Debt indicators (IDI) defined in Art. 243 of the Law on Public Finance.¹⁷ According to the latest information from the Ministry of Finance,¹⁸ the Polish LGUs increasingly improve their fulfillment of the criteria related to the new debt limit. It should be taken into account that these are estimates based on the provisions of the Multiannual Financial Projections (MFPs), and the realism of these documents leaves much to be desired.

¹⁵ Ibidem, p. 102.

¹⁶ J. Sierak, M. Bitner, A. Gałązka, R. Górniak, *Oszacowanie środków niezbędnych do zapewnienia krajowego wkładu publicznego do projektów realizowanych w ramach średniookresowych ram finansowych 2014-2020. Raport z przeprowadzonych badań*, Ministerstwo Rozwoju Regionalnego, Warszawa 2013, p. 9.

¹⁷ Ustawa z dnia 27 sierpnia 2009 r. o finansach publicznych, Dz.U. 2013, poz. 885 [The Act of 27 August 2009 on Public Finance, Journal of Laws 2013, item 885].

¹⁸ While this year, the rigors of Art. 243 of the Public Finance Act are not met by the 55 LGUs, the Ministry of Finance estimates that, in 2015, the number of such units will fall down to 38 units, in 2016 – down to 28, in 2017 – down to 19 (data as of May 2014). Cf. *55 JST ma problem z limitem zadłużenia, ale sytuacja poprawi się*, www.portalsamorzadowy.pl/prawo-i-finanse/nowy-limit-zadluzenia-samorzadom-nie-straszny,60002.html [25.09.2014].

Third, the activity of the local governments as the local government beneficiaries will be significantly influenced by issues related to the skillful use by local governments of other instruments than the grant facilities. The novelty in EU structural policy addressed to the LGUs is a wider use of financial engineering instruments, i.e. repayable financial instruments treated as an alternative to the dominant financial perspective 2007-2013 subsidy funding of the beneficiaries in the form of grants. This trend can be interpreted as the right direction even in the context of the need to increase the efficiency of absorption of the EU funds in the local government subsector. The financial engineering instruments are characterized by the attribute of sustainability for successive beneficiaries. Received by the local government, funds must be returned, and thus can be redistributed to the next beneficiary local governments. Multiple, i.e. revolving use of instruments provides for their higher efficiency. In the case of the local government sector, the following areas are particularly predetermined to use these instruments: urban regeneration, sustainable urban transport, local development, energy, development of broadband network etc.¹⁹

Fourth, an important determinant of the activity of local government units as the local government beneficiaries in the new financial perspective will be the ability of these entities to enter partnerships necessary for the implementation of two new structural policy instruments of the EU, i.e. the Integrated Territorial Investments (ITIs) and the Community Led Local Development (CLLD). Through the ITIs, part of the intervention of any of the ROP will be dedicated to the regional cities and their functional areas supported by ERDF and ESF funds. In turn, CLLD is a specific tool for use at the subregional level, led by local action groups, permitting an integrated use of multiple funds in order to implement integrated and multi-sectoral local development strategies. A question arises whether the Polish local governments are sufficiently prepared to enter into such partnerships? The ITIs can become a source of some conflict because, in a certain way, they promote a hierarchy model. The main “actors” in the cooperation model are large cities, and yet, according to the main principle of the creation of local government units, i.e. the principle of subsidiarity, any hierarchy is excluded and contradicts the idea of self-governance.

¹⁹ More on the return of financial instruments in the following publications: *Mechanizmy inżynierii finansowej w podnoszeniu efektywności absorpcji środków UE i ich znaczenie w polityce spójności po 2013 roku*, Instytut Badań nad Gospodarką Rynkową, Gdańsk 2010; A. Kamiński, *Uwagi do wykorzystania instrumentów zwrotnych w samorządach*, in: *Zwrotne instrumenty finansowe w procesie stymulowania rozwoju regionalnego*, ed. A. Alińska, Szkoła Główna Handlowa, Warszawa 2013, pp. 68-73; J. Szolno-Koguc, M. Twarowska, *Przesłanki i zalety stosowania instrumentów pozadotacyjnych w finansowaniu inwestycji j.s.t.*, in: *Zwrotne instrumenty finansowe...*, pp. 193-205.

Fifth, the investment activity of the LGUs in the new financial perspective will undoubtedly affect the ability of the EU funding for local government infrastructure projects in the public-private partnership (PPP).²⁰ So far, this model is of marginal use in the Polish local government sub-sector.²¹ The more difficult it is to find, in the analyzed sub-sector, implementation examples of PPP in the process of absorption of EU funds. As one of the few in this area can be considered the project to build a waste incinerator in Poznań, which was considered the best pioneering PPP project in the world in 2013. It won a prestigious Partnership Awards prize in London.

Conclusions

In the context of the just starting new financial and planning perspective of the EU concerning the years 2014-2020, the local government in Poland is faced with yet another difficult absorption test. Firstly, it is the local government that is clearly weakened by the effects of the many years of the global socio-economic crisis and, consequently, the local government with a less efficient system of local finance, translating to the limited capacity of absorption. Secondly, the new perspective also involves new, previously unknown to the local government decision-makers, conditions and fundraising instruments (e.g., the financial engineering instruments or new instruments *strictly* addressed to local communities, such as integrated territorial investments or the community led local development). Local authorities wishing to effectively use the EU aid funds will have to meet these challenges. What is needed is an integrated and well thought out policy of absorption, thus a policy taking into account the individual financial situation of a local government and, at the same time, a policy optimally adapted to the priorities and objectives of the local development strategy. No trick is needed to spend the EU

²⁰ Ustawa z dnia 11 lipca 2014 r. o zasadach realizacji programów w zakresie polityki spójności finansowanych w perspektywie finansowej 2014-2020, Dz.U. poz. 1146 [The Act of 11 July 2014 on the principles of implementation of cohesion policy programs financed in the 2014-2020 financial perspective, Journal of Laws, item 1146] introduced a new category of the so-called hybrid project, i.e. project pertaining to infrastructure investments, implemented jointly by the public (e.g., LGUs) and private entities following the PPP formula and co-financed from EU funds.

²¹ According to the Ministry of Economy, in the period from 1.01.2009 to 30.09.2013, the number of all announced proceedings, planned for implementation with private partners, amounted to 277, with the participation rate of proceedings ended with the conclusion of a contract stood at just 21%. This means that only every fifth proceeding ended successfully. This pertained to 58 cases (1 – in 2009, 15 – in 2010, 18 – in 2011, 15 – in 2012, and 9 – in the period from January to September 2013). Cf. *Raport rynku PPP. Ocena obecnego stanu i perspektyw zaangażowania sektora publicznego i prywatnego w rozwój partnerstwa publiczno-prywatnego w Polsce*, prepared for the Ministry of Economy by the Foundation Institute for Public-Private Partnerships and Business Advisory Law Firm Cieslak and Kordasiewicz, Warszawa 2013, p. 16.

aid funds as soon and as much as possible to accidentally defined objectives (unfortunately many local decision makers are inclined towards such a strategy) but the trick is to spend these funds as efficiently as possible.

References

- 55 *JST ma problem z limitem zadłużenia, ale sytuacja poprawi się*, www.portalsamorzadowy.pl/prawo-i-finanse/nowy-limit-zadluzenia-samorzadom-nie-straszny,60002.html [25.09.2014].
- Council Regulation (EU, Euratom) No. 1311/2013 of 2 December 2013 laying down the multiannual financial framework for 2014-2020, „EU Official Journal” L 347/884.
- Europe 2020: A strategy for smart, sustainable and inclusive growth, COM (2010) 2020, final version, Brussels, 3.03.2010.
- Information of the Ministry of Finance on the implementation of the budgets of local government units for the years 2007-2013.
- Jednostki samorządu terytorialnego jako beneficjenci środków europejskich*, ed. E. Kornberger-Sokołowska, Wolters Kluwer Polska, Warszawa 2012.
- Kamiński A., *Uwagi do wykorzystania instrumentów zwrotnych w samorządach*, in: *Zwrotne instrumenty finansowe w procesie stymulowania rozwoju regionalnego*, ed. A. Alińska, Szkoła Główna Handlowa, Warszawa 2013.
- Mechanizmy inżynierii finansowej w podnoszeniu efektywności absorpcji środków UE i ich znaczenie w polityce spójności po 2013 roku*, Instytut Badań nad Gospodarką Rynkową, Gdańsk 2010.
- Programowanie perspektywy finansowej 2014-2020 – umowa partnerstwa [Programming the Financial Perspective 2014-2020 – The Partnership Agreement], Ministerstwo Rozwoju i Infrastruktury, Warszawa 2014.
- Raport rynku PPP. Ocena obecnego stanu i perspektyw zaangażowania sektora publicznego i prywatnego w rozwój partnerstwa publiczno-prywatnego w Polsce*, prepared for the Ministry of Economy by the Foundation Institute for Public-Private Partnerships and Business Advisory Law Firm Cieślak and Kordasiewicz, Warszawa 2013.
- Sierak J., Bitner M., Gałązka A., Górniak R., *Oszacowanie środków niezbędnych do zapewnienia krajowego wkładu publicznego do projektów realizowanych w ramach średniookresowych ram finansowych 2014-2020. Raport z przeprowadzonych badań*, Ministerstwo Rozwoju Regionalnego, Warszawa 2013.
- Szołno-Koguc J., Twarowska M., *Przesłanki i zalety stosowania instrumentów pozadotacyjnych w finansowaniu inwestycji j.s.t.*, in: *Zwrotne instrumenty finansowe w procesie stymulowania rozwoju regionalnego*, ed. A. Alińska, Szkoła Główna Handlowa, Warszawa 2013.
- Strategia Rozwoju Kraju 2020 [The National Development Strategy 2020], Ministerstwo Rozwoju Regionalnego, Warszawa 2012.
- Ustawa z dnia 11 lipca 2014 r. o zasadach realizacji programów w zakresie polityki spójności finansowanych w perspektywie finansowej 2014-2020, Dz.U. poz. 1146 [The Act of 11 July 2014 on the principles of implementation of cohesion policy programs financed in the 2014-2020 financial perspective, Journal of Laws, item 1146].
- Ustawa z dnia 27 sierpnia 2009 r. o finansach publicznych, Dz.U. 2013, poz. 885 [The Act of 27 August 2009 on Public Finance, Journal of Laws 2013, item 885].
- Wojtach A., *Uwarunkowania zdolności absorpcyjnej funduszy unijnych w administracji publicznej*, „Zarządzanie i Finanse” 2012, No. 3(1).
- Żółciński S., *Rola funduszy unijnych w finansowaniu jednostek samorządu terytorialnego w latach 2014-2020*, Crido Taxand, Warszawa 2013.

Samorząd terytorialny jako beneficjent środków pomocowych Unii Europejskiej – kluczowe wyzwania dotyczące perspektywy finansowej 2014-2020

Streszczenie. *W kontekście właśnie rozpoczynającej się nowej perspektywy finansowej i planistycznej UE dotyczącej lat 2014-2020, samorząd terytorialny w Polsce staje przed kolejnym trudnym testem absorpcji. Celem niniejszego opracowania jest nie tylko ukazanie wpływu funduszy unijnych na system polskich finansów lokalnych, ale również identyfikacja kluczowych wyzwań determinujących zdolności absorpcyjne JST jako beneficjentów funduszy europejskich w nowym okresie programowania.*

Słowa kluczowe: *samorząd terytorialny, nowa perspektywa finansowa UE, finanse lokalne, zdolność absorpcyjna*