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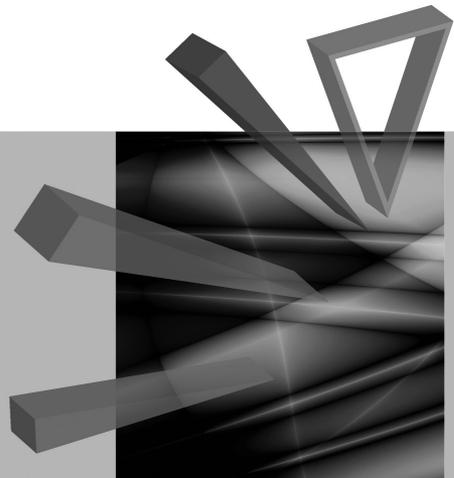
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**SOME ASPECTS
OF PUBLIC ADMINISTRATION REFORMS
IN POLAND AFTER 1989 – THE REVENUE AUTONOMY
OF LOCAL GOVERNMENTS**

Abstract: This article addresses selected aspects of public administration reforms which were introduced in Poland after 1989. The main focus is on the revenue autonomy of local governments treated as a key manifestation of decentralised administration.

Keywords: public administration, local government.

1. Introduction

This discussion should begin by giving some thought to what the word “reform” actually means. In deliberating on the definition of reforms M. Stefaniuk and J. Szreniawski [2009, p. 670] describe them as *measures improving the status quo*, but in such a way that transforming a system they do not affect its foundations. This means that they are aimed to make things better rather than worse. According to J. Boć [2003, p. 198], a reform involves necessary and planned organizational and functional modifications, which are introduced when the new structures cannot be coordinated with the existing assignment of tasks and functions, and the new functions cannot be entrusted to the current structures.

Reforms within public administration are initiated when a need arises to give a new shape to it. This process frequently involves the transfer of solutions and concepts used in the private sector. As a result, the established role of public authorities as a manager of public affairs is challenged and the authorities themselves become exposed to very competitive markets [Kalisiak-Mędeliska 2005, p. 658]. In many cases reforms follow from conflicting social, economic and political demands and interests. It must be remembered, though, that for a public administration system to continue to function modernization efforts may not disturb its core functionality. According to J. Boć, public administration is a

special organization in the state, formed with the purpose of attaining particular public objectives. It also involves concrete activity which has its unique characteristics and is undertaken within the framework of the objectives [Boć 1997, p. 11]. In other words, public administration plays a special role towards citizens and residents that cannot be judged upon using the simple criteria of economic profit or efficacy. As many of its objectives express its service function to the public, they are unsuitable for monetary appraisal. Broadly speaking, the mission of public administration is to satisfy public needs by providing services in such a manner as to improve the quality of living of the population.

Public administration reforms continue to be the subject of numerous debates, analyses, comparisons and discussions. In Poland they have been extensively covered, *inter alia*, by H. Izdebski and M. Kulesza. Compared with other typologies available in the literature on the subject¹, the one they have developed seems to be very straightforward and comprehensive. According to the authors, public administration reforms have three basic dimensions, that is [Izdebski 2009, p. 30; Izdebski, Kulesza 2004, p. 329]:

- neutral reforms focused on improvements, which adapt public administration to new internal and external challenges and improve its technical efficiency,
- reforms of the management mechanisms, whose main purpose is to give an optimal shape to public administration following the prevalent concept of its functioning, e.g. *governance*,
- reforms accompanying a constitutional or systemic transition that address a wide range of problems; while being only part of the whole process, public administration reforms determine the success of restructuring of the entire socio-political system.

Poland has experienced reforms within all three dimensions. The introduced measures aimed to *free* the country from a sort of isolation, i.e., to make it compatible with the new civilization, social and economic reality that it became part of after 1989. This context will be used by the author to highlight certain developments and transformations which were significant for the whole body of reforms, such as the granting of financial autonomy to local governments. Naturally, some evaluations of the past events will also be provided in the course of the presentation. Today, more than 20 years after the transition period had commenced, it is very clear that from the perspective of citizens, society and the state Poland's administrative system has changed fundamentally, irreversibly and very much in a desirable direction. M. Kulesza used two examples he considered meaningful to illustrate the process. Firstly, public administration in Poland before 1990 operated on the principle of a single, hierarchical system of organization, which prevented the implementation of rational socio-economic policy at national,

¹ A more extensive discussion on this subject can be found, *inter alia*, in [Herbut 2002].

regional and local levels. This hindered the appropriate prioritization, selection and fulfilment of public objectives.

The appearing *bottlenecks* and distortions (e.g. a rigid, hierarchical structure, the reluctance to accept initiatives coming from outside, tensions and distrust between citizens and public authorities, administrative inefficiency, a centralist system of government, etc.) that prevented public administration from functioning efficiently and public expectations of streamlining the system created a need for finding an adequate response [*Administracja w XXI...* 2011]. As a result, today's Poland has fully a pluralist, multi-component system of public administration. The tasks that particular authorities are expected to fulfil are laid out in the respective laws that allow the authorities to operate independently and on their own responsibility.

The second example is about the structure of public administration that in the pre-transition period was an *inseparable* shadow of the state administration. The reforms have moved political powers into a special institutional space which has emerged from democratic processes. However, not all changes in the country's public administration have produced positive effects. Some pathological side-effects, such as bureaucracy, corruption, arrogant officers, waste, etc. can also be observed, but these are common to modern democracies [Kulesza 2000, p. 79].

Poland introduced political reforms in 1989 to lay the foundations for a democratic system with its civil and political freedoms. According to G. Kołodko, this was a special time, marking a transition to a new system and new political reality. The reforms were both comprehensive and extremely complex, as they addressed not only the economic reality, but also cultural, political, legal, social and even psychological aspects [Kołodko 2010, p. 564]. Public administration was restructured (by being divided into government administration and local administration) and new rules for its functioning were established. The economic system was reorganized to enable the creation and expansion of a market economy based on private ownership. Another breakthrough year was 1998, when the advancing decentralisation processes restored self-governing districts and voivodships, leading to the creation of a full-fledged system of local government. The changes that followed after 2000 were more focused on making further improvements in the mechanism underlying the management of public administration, on the standardization of certain solutions (*the European Code of Good Administrative Behaviour Code*, the European Administrative Space), and on ensuring harmonization of Polish and European laws.

When the process of profound political, systemic and modernization changes is viewed after more than 20 years from its outset, particularly important seem to be the understanding and support it received from the society. According to a 2009 opinion poll that CBOS conducted to find out what the Polish public thought about the post-1989 reforms [CBOS 2009], they were accepted virtually from their

inception (the highest rate of supporters was noted in the mid-1990s; unfortunately, in the next years the rate was declining and its lowest value was recorded in 2001 [CBOS 2009, p. 1]). The reforms were recognized at both national and local levels as worth making despite their high costs. However, the CBOS report also points to a common opinion that the opportunities they offered were not fully seized [CBOS 2009, p. 12].

2. The revenue autonomy of local governments

One of the more remarkable achievements of the reforms was that they guaranteed local governments, in line with the concept of decentralized public administration, to have a share in public revenues proportional to their tasks. This “principle of adequacy” became a cornerstone for building a local government system in Poland. Many reports dealing with the financial aspects of local government functioning indicate, though, that the system’s underpinning is not quite stable.

The principle of adequacy does not specify the character of revenues that local governments are entitled to receive from the state. According to item 2, art. 167 of the Polish Constitution, local governments’ revenues should consist of their own revenues and unconditional and conditional grants transferred from the state budget. The local government revenue act of 2003 enumerates the same sources of revenues, as well as non-repayable funds from foreign sources, funds from the EU budget, and other funds as indicated in separate laws [Ustawa z 13 listopada 2003].

Public finance theory and the *European Charter of Local Self-government* provide that own revenues that local governments could determine within their own tax policy should represent a major share of their resources. A. Babczuk argues that having considerable revenue autonomy local governments may become more responsible for their financial situation [Babczuk 2009]. The revenue autonomy of local governments comes with the decentralisation of financial powers in the country and its extent depends on the range of powers granted to local governments. In addition to being a very important aspect of the functioning of local governments in Poland, revenue autonomy is also an undisputable achievement of the public administration reforms. It is about local governments’ rights to seek sources of funding and implement fiscal policies they consider appropriate [Kosek-Wojnar, Surówka 2007, p. 78]. For revenue autonomy to be sustainable, the particular levels of local government must have access to regular and efficient sources of funding. This, unquestionably, gives special importance to local governments’ rights [Kornberger-Sokołowska 2001, p. 111]:

- to have enough resources to carry out their tasks,
- to raise funds from sources specified in the relevant laws, including mandatory sources (unconditionally granted to every local government) and contingent

- sources (contingent on the occurrence of specific legal or substantial circumstances),
- to receive financial transfers from central public funds other than those mentioned,
 - to use so-called temporary transactions (issues of bonds, loans) to acquire funds, i.e. to seek funds in capital markets.

Revenue autonomy is also an expression of taxation powers granted to local governments, which allow them to set the amounts and structure of local taxes and fees. The extent of these powers shows local governments' strength and position within the system of public administration and thereby the degree of its decentralisation.

The best measure of the revenue autonomy of local governments is the amount of their own revenues, though. The main sources of these revenues are taxes, fees, local property, self-taxation of communities, donations, inheritances, gifts (own revenue sources available to communes, districts and voivodships are specified, respectively, in articles 4, 5 and 6 of the local government revenue act). Under the aforementioned act of 2003, local governments' shares in the amounts of personal income tax (PIT) and corporate income tax (CIT) collected by the state are also classified as their own revenues. Some specialists argue, however, that it should not be so. K. Surówka raises several arguments in support of this opinion [Surówka 2008, p. 22]. Firstly, local governments do not have any direct control of how the taxes are designed (local governments may try to increase their PIT and CIT-related revenues by creating competitive living and business conditions within their jurisdictions, but possible changes in tax rates may undermine their efforts). Secondly, their taxation powers with respect to the two taxes are limited. And thirdly, the business cycle exerts a stronger impact on local governments' revenues than.

Nevertheless, in the 2011 structure of local governments' own revenues PIT held the largest share (35.2% compared with only 8.2% of revenues drawn from CIT) [Rada Ministrów 2012, p. 11].

Table 1. The 2011 structure of local governments' own revenues (in %)

Tax	Fees	Revenues from property	Shares in PIT and CIT	Other revenue
Agricultural tax – 1.3	stamp duty – 0.6	7.7	PIT – 35.2	23.2
Real property tax – 19.4	mining fee – 0.3		CIT – 8.2	
Forest tax – 0.2	market toll – 0.3			
Tax on means of transport – 1.1				
Tax on business activity – 0.1				
Inheritance and gift tax – 0.3				
Tax on civil law transactions – 2.1				

Source: *Sprawozdanie roczne z wykonania budżetów jednostek samorządu terytorialnego za rok 2011*, Ministerstwo Finansów.

The revenue autonomy of local governments should be assessed with respect to how much funding they can raise independently and, frequently, on their own responsibility. With this approach, it seems rational to omit financial transfers from the state budget [*Samodzielność dochodowa...* 2012b]. Even so, the complexity of economic, political and legal processes makes it difficult to develop criteria allowing the degree of the autonomy to be precisely established. According to W. Misterek, there are many angles from which the revenue autonomy of local governments can be studied, such as [Misterek 2008, pp. 16, 17]:

- revenue types and structures, taking account of shares contributed by particular categories of own revenues,
- the extent of taxation powers,
- the influence of the non-tax sources on the volume of own revenues – the possibility of drawing revenue from council's property,
- an ability to raise funds from new sources, e.g. EU funds,
- a capacity for conducting business activity in order to diversify the sources of revenues and to fulfil public tasks more efficiently, etc.

The revenue autonomy of local governments can also be verified with two basic indicators: (1) own revenues as a share of all revenues (this indicator briefly measures the degree of local governments' freedom to implement their own revenue policy); (2) own revenues exclusive of PIT and CIT amounts as a share of all revenues (these show how much power the given level of local government has been granted to choose revenue sources, methods and directions) [*Samodzielność dochodowa...* 2012a].

The 2011 value of indicator 1 was 48.8%, so it was higher by 0.5 percentage point than in 2010. However, it was still lower than in 2008, by as much as 6.1 p.p. In 2009 local governments' own revenues were estimated at 48.6% of their total revenues.

Table 2. Local governments' own revenues as a share of total revenues, 2008–2011

Years	Total revenue	Own revenue	Rate (3:2) %
	Thousands		
(1)	(2)	(3)	(4)
2008	142 568 988	78 344 900	54.9
2009	154 842 461	75 297 351	48.6
2010	162 796 584	78 587 974	48.3
2011	171 309 129	83 644 056	48.8

Source: *Sprawozdania z wykonania budżetów jednostek samorządu terytorialnego za lata 2008, 2009, 2010, 2011*, Ministerstwo Finansów, <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzety-jednostek-samorządu-terytorialnego/sprawozdania-budżetowe>.

A worrying trend was the rising share of unconditional grants and conditional grants transferred to local governments in their total revenues (see Table 3). The only year when own revenues exceeded the proportion of these grants was 2008. In the next years though the trend reversed.

Table 3. Unconditional and conditional grants as a share of local governments' total revenues, 2008–2011 (in %)

Specification	Years			
	2008	2009	2010	2011
Conditional grants	16.7	22.1	22.7	23
Unconditional grants	28.4	29.3	29.0	28.2
Total	45.1	51.4	51.7	51.2
Own revenues	54.9	48.6	48.3	48.8

Source: developed by the author based on *Sprawozdania z wykonania budżetów jednostek samorządu terytorialnego za lata 2008, 2009, 2010, 2011*, Ministerstwo Finansów, <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzety-jednostek-samorządu-terytorialnego/sprawozdania-budzetowe>.

The 2011 value of indicator 2 was lower than in 2008 (likewise indicator 1 accounting for PIT and CIT amounts) (Tables 4–7). Its changes show that despite apparently progressing decentralisation of public finances the revenue autonomy of particular types of local government did not considerably expand. The best situation could be observed in towns with district status and communes, where the average values of indicator 2 in the analysed period were, respectively, 36.5% and 30%. The units' own revenues inclusive of PIT and CIT accounted, on average, for 65.6% and 46.4%.

Table 4. Own revenues of communes and towns with district status as a share of total revenues (with and without PIT and CIT), years 2008–2011

Communes					
Specification		Years			
		2008	2009	2010	2011
1	Total revenues – thousands	62 317 775	64 882 149	72 310 510	75 830 680
2	Own revenues (exclusive of PIT&CIT) – thousands	19 334 492	19 462 782	21 566 716	22 393 179
3	Rate (2:1) – %	31.0	30.0	29.8	29.5
4	Own revenues (inclusive of (PIT&CIT) – thousands	30 694 746	30 021 854	32 264 384	34 489 930
5	Rate (4:1) – %	49.3	46.3	44.6	45.5
Towns with district status					
Specification		Years			
		2008	2009	2010	2011
1	Total revenues – thousands	49 443 818	50 327 507	53 885 584	56 859 778
2	Own revenues (exclusive of PIT&CIT) – thousands	18 513 089	18 194 660	19 740 899	20 431 142
3	Rate (2:1) – %	37.4	36.1	36.6	35.9
4	Own revenues (inclusive of (PIT&CIT) – thousands	34 368 500	33 262 151	34 283 796	35 951 751
5	Rate (4:1) – %	69.5	66.0	63.6	63.2

Source: developed by the author based on *Sprawozdania z wykonania budżetów jednostek samorządu terytorialnego za lata 2008, 2009, 2010, 2011*, Ministerstwo Finansów, <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzety-jednostek-samorządu-terytorialnego/sprawozdania-budzetowe>.

The revenue autonomy as granted to districts and voivodships is definitely smaller. Districts' own revenues as a share of all their revenues amounted to an average of ca. 30% (a declining trend could be seen, though). Estimated without CIT and PIT, they ranged from 13 to 15%.

Table 5. Districts' own revenues (without PIT and CIT) as a share of total revenues, 2008–2011

Specification		Years			
		2008	2009	2010	2011
1	Total revenues – thousands	18 147 200	20 084 496	22 496 473	23 551 573
2	Own revenues (exclusive of PIT+CIT) – thousands	2 731 519	2 797 597	3 411 275	3 240 942
3	Rate (2:1) – %	15.0	13.9	15.2	13.8
4	Own revenues (inclusive of PIT&CIT) – thousands	5 872 208	5 698 648	6 336 704	6 531 299
5	Rate (4:1) – %	32.3	28.3	28.2	27.7

Source: developed by the author based on *Sprawozdania z wykonania budżetów jednostek samorządu terytorialnego za lata 2008, 2009, 2010, 2011*, Ministerstwo Finansów, <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzety-jednostek-samorzadu-terytorialnego/sprawozdania-budzetowe>.

The above numbers show that districts are heavily dependent on funds which are outside their control. Voivodships have a similar situation, whose total revenues are dominated by conditional and unconditional grants accounting for over 50%, and own resources by PIT and CIT (the two taxes represent in total 80% of own revenues in voivodships, ca. 35% in communes, over 40% in towns with district status %, and 50% in districts).

Table 6. Voivodeships' own revenues (without PIT and CIT) as a share of their total revenues, 2008–2011

Specification		Years			
		2008	2009	2010	2011
1	Total revenues – thousands	12 660 195	19 548 310	14 104 017	15 067 098
2	Own revenues (exclusive of PIT+CIT) – thousands	1 756 653	1 248 365	852 986	1 273 213
3	Rate (2:1) – %	13.9	6.4	6.0	8.4
4	Own revenues (inclusive of PIT+CIT) – thousands	7 409 446	6 314 698	5 703 089	6 672 567
5	Rate (4:1) – %	58.5	32.3	40.4	44.3

Source: developed by the author based *Sprawozdania z wykonania budżetów jednostek samorządu terytorialnego za lata 2008, 2009, 2010, 2011*, Ministerstwo Finansów, <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/finanse-publiczne/budzety-jednostek-samorzadu-terytorialnego/sprawozdania-budzetowe>.

The amounts of own revenues that voivodships managed to raise between 2009 and 2011 (exclusive of PIT and CIT) did not exceed an average of 7% of their all revenues. What seems worth explaining is why indicators 1 and 2 decreased in value so dramatically after 2008. Comparing the structures of voivodships' own revenues in 2008 and 2009 we find that the 2009 share of unconditional grants was

much higher (53.4% against 23.6%), which contributed to much smaller shares of own revenues and unconditional grants. The main type of conditional grants in 2009 was development grants that the public finance act defines as voivodships' revenues intended for:

- projects developed by voivodship authorities,
- beneficiaries of programmes, intermediate bodies and entities providing services directly to the programme beneficiaries, including the entities of local governments.

Between 2008 and 2009 the share of development grants in voivodships' revenues increased from 7.6% to as much as 45.4%.²

The fluctuating values of indicator 1, but particularly of indicator 2, show that the revenue autonomy of local governments is strongly determined by the legislative activity of central authorities. This observation particularly applies to districts and voivodships, but also to communes and towns with district status, although to a smaller degree. Financial autonomy treated as identical with the amount of own revenues should not be considered synonymous with self-financing, though, because a public fund distribution system allowing all local governments to have revenues fully covering their expenditures has not been developed yet. Efforts are being made, however, that all types of local government have the highest level of self-financing achievable [Kornberger-Sokołowska 2001, p. 111]. For this to happen, true decentralisation of public finances must be maintained.

3. Conclusions

The reforms introduced after 1989, including those implemented in the sphere of administration, are a legal and political fact now. They activated a democratic mechanism that not only makes public administration more transparent, more efficient and more on target with its spending, but also helps restore local identity and ties and initiate international cooperation with other entities. It is unquestionable that the reforms are an unprecedented success which has been achieved for citizens so that they can directly and indirectly control the course of public affairs, shape their environments and reality. In his opening political statement, J. Buzek stated: "We sought power for people, to give it back to them. To let citizens and local communities have these powers they can use better than the state can. To make the state – considering its limited prerogatives – stronger than it is today in areas where it cannot be replaced, such as national security and preventing the occurrence of cataclysms" [*Exposé Prezesa...*].

² The 2008 take-up of development grants by voivodship governments was low because this was the first year and the beginning of a new programming period, when most of the time was spent on preparing and submitting project-funding applications and on changing laws [Rada Ministrów 2010, p. 136].

Although it is a remarkable success, the public administration reform has its weak points too. As it seems, one of them has been the introduction of districts. According to many specialists, districts separating communes and voivodships are incapable of generating sufficient demand for public services and their conspicuous economic weaknesses considerably lessen the possibility of self-financing playing a greater role as a source of funding for tasks. As a result, districts are mainly funded by conditional and unconditional grants, which makes them *costly units of local government that administer rather than manage*.³ G. Gorzelak believes that it is the shortcomings in the financing of districts' activities that fuel criticism against the decentralized organization of the country [Gorzelak 2006].

This study does not cover all aspects of public administration reforms that Poland introduced after 1989 (being definitely past its prime, the process has not stopped yet). The few political and administrative transformations that have been addressed are those that despite being generally accepted or even stirred, and are still stirring, debates among specialists and local government practitioners. The full discussion on the changes and reforms in Poland's public administration would need much more space than this article is allowed. However, the covered aspects of the reforms provide solid grounds for concluding that notwithstanding their numerous shortcomings, gaps, ambiguities and the need for improvements in many areas (public finances, the distribution of powers, the structure of employment in local governments and their institutions, the weaknesses of the districts, the strong position of the central government's representative in the voivodship, etc.) they have turned out to be a great success. The adopted measures helped disentangle the chaos of conflicting powers that blurred accountability lines and consequently undermined the authority of public bodies. They also unleashed considerable political, social, economic, intellectual and creative potential latent in local and regional communities.

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WYBRANE ASPEKTY REFORM POLSKIEJ ADMINISTRACJI PUBLICZNEJ PO 1989 ROKU – SAMODZIELNOŚĆ DOCHODOWA JEDNOSTEK SAMORZĄDU TERYTORIALNEGO

Streszczenie: Opracowanie porusza wybrane zagadnienia związane reformami zaistniałymi w obszarze polskiej administracji publicznej po 1989 r. Rozważania dotyczą wybranych wątków reform polskiej administracji publicznej. Odnoszą się one, w ujęciu ogólnym, do samodzielności dochodowej jednostek samorządu terytorialnego jako kluczowego przejawu zdecentralizowanej samorządności.

Słowa kluczowe: administracja publiczna, samorząd terytorialny, dochody własne, samodzielność.