

Civic Budget as a Potential Source of Financing of Real Estate

Agnieszka Wójcik

Maria Curie-Skłodowska University, Poland

Abstract

The subject of this article is the role of the civic budget as a potential source of financing of real estate. The topic has been presented both in quantitative terms (the structure of proposals that were submitted for voting, average values, and trends) and in qualitative terms (the types of real estate). The aim of this article is to verify the hypothesis that the participatory budget is treated as a potential source of real estate financing (i.e., for projects with limited usability). For this purpose, 1703 projects, submitted to a vote in the years 2014–2017 have been examined.

Keywords: real estate, real estate financing, participatory budget, civic budget

JEL: G39, H49, R30, R33

Introduction

The civic budget (a participatory budget) is a practical manifestation of formalized social consultations, in the area of spending funds from local government budgets for projects selected by residents by way of voting. In Poland, the civic budget is a relatively new tool. This element of novelty means that the directions of using funds from the participatory budget are still being clarified, and citizens have been learning to use the tool of co-management of the allocated funds with local authorities. The goal of this article is presentation of the role of the civic budget as a potential source of financing of real estate. The topic has been presented both in quantitative terms (the structure of proposals that were submitted for a vote, average values, and trends) and in qualitative terms (the types of real estate). 1703 projects from 3 cities (selected from the 10 biggest Polish cities), submitted for voting in the years 2014–2017 have been examined and the hypothesis that the participatory budget is treated as a potential source of real estate financing was verified.

1 Participatory budget in Poland

The participatory budget for the first time in Poland was applied in Sopot in 2011, when by means of voting, the residents indicated projects to be implemented in 2012,¹ meaning 2 decades after the development of this mechanism and its first application in Brazil (Shah 2007, 93). The civic budget is often defined by highlighting the quality of decision-making that has been shifted directly to citizens. Such a definition is proposed by Dolewka (2015, 63): “a participatory budget is a bottom-up process of defining budgetary priorities (expenditures) and indicating by inhabitants what investments should be implemented in the local government community in a given year,” citing at

1. See: Jak uchwalić budżet obywatelski. Czy można przygotować budżet obywatelski, jeśli w gminie nie została podjęta uchwała o konsultacjach społecznych? By Robert Gawłowski, [@:] <http://samorzad.infor.pl/sektor/finanse/budzet/703666,Jak-uchwalic-budzet-obywatelski.html>.

E-mail addresses of the authors

Agnieszka Wójcik: agnieszka.wojcik@umcs.pl

the same time the definition used by the World Bank and the definition proposed by Wampler. In turn, Żabka and Łapińska (2014, 36) emphasize the democratic nature of the tool, which is the civic budget: participatory budgeting is a democratic process in which members of the local community directly decide how to spend part of the public budget. Sołtysiak (2017, 377) also notes that the civic budget is a form of opening up of self-government to residents and proposals made by them, in order to use their budgetary resources. In turns, Krześ (2014, 95) emphasizes that the use of the civic budget increases the level of civic awareness and may also result in the increase of citizens' interest in public life, which in turn may be related to the phenomenon of departing from the idea of "budget secrecy" (Böhlen et al. 2005, 66). Grzeszczuk-Brendel (2012, 111) even indicates that a broad social movement can be seen in the civic budget.

The legal basis for the civic budget in Poland is art. 5a of the Act of 8 March 1990 on municipal self-government with later amendments: "1. In cases provided for by law and in other matters important to the commune, consultations with the inhabitants of the commune may be carried out on its territory. 2. The rules and procedures for conducting consultations with the inhabitants of the commune are set out in the resolution of the commune council."² An additional document regulating the issue of participatory budget in a detailed manner is the regulation/resolution of the municipal council or city council. There is, therefore, a considerable autonomy for local government authorities within the scope of civic budgets, which results in limiting the comparability of the tool itself, together with the scale and effects of its application. Sorychta-Wojczyk (2015, 423) even indicates that the participatory budget is functioning in Poland on an informal basis, as public consultation, and Burchard-Dziubińska (2014, 203) emphasizes the multitude of solutions functioning in parallel in Poland.

In addition to the laconically defined legal basis of the civic budget, an extremely small scope of regulation of this issue through existing legal acts, decisions and interpretations should be pointed out. The term "civic budget"³ or "participatory budget"⁴ appears only in 18 existing legal acts, rulings and orders. Thus, only 0,91%⁵ of existing legal assets, negatives and provisions,⁶ that contain a combination of the words "budget + civic" or "budget + participatory," actually refer to public consultations in the scope of spending funds from the local government budget. In addition, a significant part of documents regarding the participatory budget, replicates the interpretation of tax authorities regarding the correctness of the position on the inability to settle VAT on purchases, for the system used for voting within the citizens' budget (12 individual interpretations in this respect).

The extremely small scope of legislative formalization, leaves local governments with considerable freedom regarding the actual shaping of the civic budget system. This is a factor that significantly impedes comparative analyzes in geographical, as well as temporal terms, as the annual consultation process within the civic budget is governed by a new resolution (regulation), which allows for the modification of the rules. Despite the indicated difficulties, a certain range of convergence in the functioning of civic budgets on the national scale can be indicated. The similarities mainly concern the procedures: the submitted projects must be correct in formal terms, sometimes it is necessary to demonstrate at the stage of reporting the minimum social support for the project, as well as the positive opinion of the district council before qualifying the project for voting. Public consultations take the form of voting for projects, and projects that receive support not less than indicated in the regulations of the citizens' budget (or resolution/regulation on the citizens' budget) may be implemented. There is considerable freedom in defining the scope of the project and the place where the project is to be implemented, provided that the project concerns a given local government unit and is to be implemented in its area. As a rule, there are no thematic or subjective exclusions. This allows the submission of projects for a small group of citizens and a limited range of usability.

2. See: Ustawa z dnia 8 marca 1990 r. o samorządzie terytorialnym. DzU z 1990 r. nr 16 poz. 95.

3. The analysis covered 726 existing legal acts and 1212 judgments and official letters in which the words "budget" and "civic" appear.

4. The analysis covered 10 legal acts in force and 25 judgments and official letters in which the words "budget" or "participatory" appear.

5. [In the journal European practice of number notation is followed — for example, 36 333,33 (European style) = 36 333.33 (Canadian style) = 36,333.33 (US and British style). — Ed.]

6. In total, 1973 documents have been analyzed.

Tab. 1. The terms “civic budget” and “participatory budget” in existing legal acts, judgments and provisions together with an indication of the detailed scope of the regulation

Name of the document	Scope of information
Civic budgets	
Resolution No. 164 of the Council of Ministers of 12 August 2014 regarding the adoption of the program under the name “National Program for the Development of Social Economy”	The civic budget is one of the models of social needs and local planning research, and thus will be supported
Regulation of the Minister of National Education of 14 February 2017 on the core curriculum of pre-school education and the core curriculum of general education for primary school, including moderate or severe school students with moderate intellectual disabilities, general education for the industry level school, general education for special education for the preparation for work and general education for the post-secondary school	The core curriculum of the subject “civics” includes forms of citizens’ influence on decisions of local government, examples of the implementation of local initiatives of residents, financed from civic budgets and undertakings undertaken by youth municipal/city councils
Judgment of the Provincial Administrative Court in Szczecin of 17 May 2017 II SA / Sz 317/17. The discretionary nature of the regulation of the provision of art. 206 p.p.s.a.	Repeal of the decision of the Westpomeranian Voivode regarding the invalidity of the annex, specifying the content of the statement of voters for the projects submitted to the civic budget
Judgment of the Provincial Administrative Court in Szczecin of 11 January 2017 II SAB/Sz 130/16. The reason for redemption as groundless proceeding from the complaint for inaction regarding the disclosure of public information	Deletion of a groundless complaint for inactivity of authorities due to tardy disclosure of information about a project carried out under the civic budget
Judgment of the Court of Appeal of 14 March 2017. III AUa 1489/15. Features of activities covered by compulsory social insurance	Participation in the debate regarding civic budgets covered by the contract for specific work, can not be considered a contract for the provision of services
Document dated 12 December 2014, ITPP2/443-1663/14/AJ, the Tax Chamber in Bydgoszcz	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the civic budget
Document dated 20 September 2016, IBPP2/4512-563/16-1/AZ, the Tax Chamber in Katowice	The city is not able to apply for a VAT refund for the purchase of an IT tool to conduct public consultations within the framework of the civic budget
Document dated 5 May 2017, 0112-KDIL4.4012.30.2017.1.NK, Director of the National Tax Information	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the civic budget
Document dated 6 October 2016, IBPP3/4512-504/16-1/MN, the Tax Chamber in Katowice	The city is not able to apply for a VAT refund for the purchase of an IT tool to conduct public consultations within the framework of the civic budget
Document dated 20 July 2017, 0112-KDIL1-3.4012.214.2017.2.PR, Director of the National Tax Information	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the citizens’ budget
Document dated 7 August 2017, 0113-KDIPT2-3.4011.119.2017.1.MS, Director of the National Tax Information	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the citizens’ budget
Document dated 24 March 2017, 2461-IBPP3.4512.891.2016.2.SR, Director of the National Tax Information	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the civic budget
Document dated 31 October 2016, ILPP2-2/4512-1-23/16-3/AD, the Tax Chamber in Poznań	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the civic budget
Document dated 25 June 2015, IBPP1/4512-257/15/DK, the Tax Chamber in Katowice	The regularity of VAT taxation in the form of real estate renovated thanks to funds from the civic budget
Document dated 1 December 2016, 2461-IBPP2.4512.716.2016.2.EJu, the Tax Chamber in Katowice	The city is not able to apply for a VAT refund for the purchase of an IT tool to conduct public consultations within the framework of the civic budget

Note: All the documents are listed with original Polish titles in the Annex, after the literature references.

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Tab. 1. (continued)

Name of the document	Scope of information
Participatory budgets	
Resolution No. 61 of the Council of Ministers of on 26 March 2013 regarding the adoption of the “Strategy for the Development of Social Capital 2020”	It is necessary to create instruments that will facilitate citizens co-creating a civic budget
Document dated 12 December 2014, ITPP2/443-1663/14/AJ, the Tax Chamber in Bydgoszcz	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the citizens' budget
Document dated 5 January 2017, 2461-IBPP3.4512.831.2016.1.EJ, the Tax Chamber in Katowice	The municipality is not able to apply for a VAT refund for the purchase of an IT tool for conducting public consultations within the framework of the citizens' budget

Note: All the documents are listed with original Polish titles in the Annex, after the literature references.

2 Civic budget as a potential source of real estate financing

In the absence of legislative blockades in the field of financing real estate projects from the funds of the civic budget, studies were carried out to verify whether the civic budget is in fact treated as a potential source of financing of real estate, and whether Lublin deviates from other comparable cities. The study covered projects qualified for voting in the 10 largest Polish cities in the period 2014–2017. In the case of 6 cities, there were no available historical lists of projects admitted to vote (for Warsaw, Krakow, Łódź, Szczecin, Bydgoszcz, and Katowice). In the case of Lublin, full data for 2014 were not available, but due to full availability for the years 2015–2017, it remained in the research population. Initially, 3 438 projects submitted for voting in the years 2014–2017 were preliminarily qualified for the study. As many as 50,47% of all projects were submitted in Wrocław. In view of the incomparable scale of social consultations carried out in Wrocław for social consultations carried out in other cities, a decision was made to exclude Wrocław from the study as incomparable. Finally, a research sample of 1703 projects submitted for voting within the framework of civic budgets in 2014–2017 in three cities: Lublin,⁷ Gdańsk and Poznań, was accepted.

Tab. 2. Qualification for a research sample

City	Voivodship	Population ^a	Qualification ^b	Reason for rejection / remarks
Warszawa	Mazowieckie	1 753 977	no	no historical lists of projects admitted to vote are available
Kraków	Małopolskie	765 320	no	no historical lists of projects admitted to vote are available
Łódź	Łódzkie	696 503	no	no historical lists of projects admitted to vote are available
Wrocław	Dolnośląskie	637 683	no	an unparalleled number of projects submitted for voting
Poznań	Wielkopolskie	540 372	yes	not applicable
Gdańsk	Pomorskie	463 754	yes	not applicable
Szczecin	Zachodniopomorskie	404 878	no	no historical lists of projects admitted to vote are available
Bydgoszcz	Kujawsko-pomorskie	353 938	no	no historical lists of projects admitted to vote are available
Lublin	Lubelskie	340 466	yes	note: no data on projects submitted for voting in 2014.
Katowice	Śląskie	298 111	no	no historical lists of projects admitted to vote are available

^aData as on 31 December 2016

^bQualification for a research sample

7. In the case of Lublin, it was the period of 2015–2017.

Tab. 3. Detailed structure of the research sample

City	2014	2015	2016	2017	Total
Gdańsk ^a	307	151	210	253	921
Poznań ^b	20	30	168	128	346
Lublin ^c	n.d.	153	164	119	436
Total	327	334	542	500	1 703

^aAll information on the civic budget for Gdańsk comes from the Gdańsk website (<http://www.gdansk.pl/>), as published from 18 October to 11 November 2017.

^bAll information on the civic budget for Poznań comes from the website of Poznański Budżet Obywatelski (<https://budzet.um.poznan.pl/>), as published from 18 October to 11 November 2017.

^cAll information on the civic budget for Lublin comes from Lublin website (<https://lublin.eu/>), as published from 18 October to 11 November 2017.

The projects qualified for voting were divided into 12 categories according to the subject criterion:

- road projects (footpaths and roadways, driveways, speed bumps, lighting of pedestrian and roadways, traffic lights, road signs)
- education and social projects (educational projects, social projects, social campaigns, free additional classes, retrofitting educational facilities and cultural facilities)
- animals (all animal projects in the city)
- nature (green areas and projects with a predominantly costly element of urban greenery, — e.g., parks)
- ecology (pro-ecological projects, other projects related to fauna and flora not qualified for the “animals” and “nature” category)
- real estate (cubature objects and non-suburban facilities for sporting purposes, if the dominant cost element is not the assembly of devices and small architecture)
- devices (devices, objects of small architecture, elements of educational equipment, health care, etc., which do not directly carry out the basic purpose of the facility)
- art, events (cyclical and one-off events from the indicated area)
- monuments, memorials (historical memory objects, information objects)
- health (health care, equipment of health care facilities)
- transport (supporting urban transport and bicycle transport)
- mixed (multi-purpose projects with a balanced cost structure and multi-purpose projects with unknown cost structure)

The analysis showed that individual cities differ significantly in terms of the subject areas preferred for voting: in the case of Gdańsk throughout the analyzed period, road projects and equipment purchase financing, in the case of Poznań—educational and social projects and road projects. On the other hand, in the case of Lublin, these are road projects and real estate projects. However, it should be noted that although real estate is not the dominant subject of the reported projects in Gdańsk and Poznań, real estate projects were among the three most popular types of projects in the case of 72,73% of the analyzed project lists submitted for voting. Thus, it can be clearly recognized that the civic budget is perceived as a potential source of financing real estate projects.

Real estate projects relate primarily to sports facilities: housing estates, intended for free use, and school sports facilities, also intended for free use,⁸ but also facilities with significantly limited accessibility. This applies to Poznań and Lublin, where as a result of public consultations, the financing obtained projects related to sports properties for speedway or speedway sports and other disciplines:

- Olimpia Stadium, the so-called The stadium in Golęcin⁹—a speedway and football facility in Poznań, and
- MOSiR-Bystrzyca stadium, so-called Stadium at Al. Zygmunta¹⁰—speedway facility in Lublin.

8. Qualification based on the description of the project.

9. Winning the vote in 2014 and in 2015.

10. Winning the vote in 2017.

Tab. 4. Dominant types of projects submitted for voting within the framework of civic budgets (structure calculated on the basis of project volumes; share in %)

City	2014		2015		2016		2017	
	Purpose	Share	Purpose	Share	Purpose	Share	Purpose	Share
Gdańsk	Road	41,50	Road	30,67	Devices	35,71	Road	45,57
	Devices	25,82	Devices	28,67	Road	30,95	Devices	25,81
	Real estate	24,51	Real estate	22,00	Animals	14,29	Nature	8,06
Poznań	Road	26,32	Education, social	26,67	Road	22,75	Road	29,92
	Real estate	26,32	Devices	23,33	Education, social	20,36	Education, social	24,41
	Education, social	15,79	Real estate	20,00	Real estate	16,17	Devices	16,54
Lublin	n.d.	n.d.	Road	39,87	Road	42,36	Road	37,29
	n.d.	n.d.	Devices	15,69	Devices	12,50	Education, social	17,80
	n.d.	n.d.	Real estate	13,07	Real estate	10,42	Real estate	15,25

Despite the limited availability of professional sports facilities (availability for a fee for admission to a sporting event, active use only by training athletes and athletes participating in competitions), these projects have proved to be very effective in obtaining financing:

- in the case of Poznań, for 2 stadium projects submitted¹¹—2 received funding, and
- in the case of Lublin, for 2 submitted projects¹²—1 received funding.

The second in terms of representation type of real estate included in projects submitted for consultations within the framework of the citizens' budget are properties used for educational and cultural purposes. This group includes school facilities, school sports facilities not available for free use (intended only for use by school students as part of the activities carried out)¹³ and cultural centers. Other types of properties appear incidentally:

- in Gdańsk, projects concerning health clinics (in 2014 and 2015), commercial facilities (in 2014 and 2017), animal shelters (in 2014 and 2017) and urban chalets (in 2015 and 2016)) were voted on, and bus shelters (in 2014 and 2016)
- in Poznań, projects concerning the construction of bicycle lanes (in 2015 and 2016), the observation tower (in 2016) and bus shelters (in 2017) were voted on
- in Lublin (in 2015–2017) only one type of real estate project has been subjected to a vote (the clinic at Weteranów Street in Lublin in 2015)

In Gdańsk and Poznań, the civic budget loses its original significance as a potential source of financing for real estate projects. The share of real estate projects in the number of all projects subjected to voting is decreasing, the same tendency is also observed for the share calculated with the value of projects. There is no unambiguous trend for the average value of real estate projects. In the case of Lublin, the trend can not be distinguished for all three discussed indicators.

Tab. 5. Change in the importance of real estate as a potential direction of spending funds from the civic budget. Indicators designated for all projects submitted for voting

Specification	City	2014	2015	2016	2017
Share (in %) of real estate projects in projects subject to voting (volume recognition)	Gdańsk	24,51	22,70	9,52	4,44
	Poznań	26,32	20,00	16,17	10,24
	Lublin	n.d.	13,07	10,42	15,25
Share (in %) of real estate projects in projects subjected to voting (valuable approach)	Gdańsk	32,78	26,55	21,94	6,39
	Poznań	44,67	26,51	23,99	12,13
	Lublin	n.d.	13,07	10,42	27,28
The average value of a real estate project put to vote (PLN thousand)	Gdańsk	299,00	480,00	538,00	252,00
	Poznań	4 050,00	1 799,00	777,00	577,00
	Lublin	n.d.	848,00	934,00	856,00

11. Voting in 2014 and 2015.

12. Voting in 2016 and 2017.

13. Qualification based on the description of the project.

Since 2015, within the participatory budgets of the analyzed cities, there is a division into the so-called large projects and small projects (distinction based on the project budget size criterion). The analysis of small projects indicates that a clear downward trend only applies to Gdańsk (all 3 indicators), and partly to Poznań, and concerns the share of small real estate projects of small projects submitting to a vote—in terms of volume. For the remaining indicators for small projects from Poznań, and for all indicators for small projects from Lublin, one can not indicate an unambiguous trend.

As a result of the analysis of large projects, there is no clear trend for Gdańsk. In the case of Poznań, there is a clear downward trend for two indicators: the share of real estate in projects subject to voting in terms of volume and in terms of value. In turn, for Lublin, these two indicators show an upward trend. Only Lublin is characterized by significant stability of the average value of large real estate projects subjected to voting.

Tab. 6. Change in the importance of real estate as a potential direction of spending funds from the civic budget (indicators designated for small projects submitted for voting)

Specification	City	2015	2016	2017
Share (in %) of real estate projects in projects subject to voting (volume recognition)	Gdańsk	22,70	9,04	4,33
	Poznań	15,00	14,29	11,90
	Lublin	11,00	6,56	7,32
Share (in %) of real estate projects in projects subjected to voting (value recognition)	Gdańsk	29,19	14,11	8,11
	Poznań	14,11	17,24	14,35
	Lublin	12,86	7,92	6,86
The average value of a real estate project put to vote (PLN thousand)	Gdańsk	448	319	226
	Poznań	440	303	351
	Lublin	377	437	209

Tab. 7. Change in the importance of real estate as a potential direction of spending funds from the civic budget (indicators designated for small projects submitted for voting)

Specification	City	2015	2016	2017
Share (in %) of real estate projects in projects subject to voting (volume recognition)	Gdańsk	11,11	13,64	5,88
	Poznań	30,00	19,35	6,98
	Lublin	16,98	31,82	33,33
Share (in %) of real estate projects in projects subjected to voting (value recognition)	Gdańsk	14,22	23,34	3,30
	Poznań	30,21	26,89	10,67
	Lublin	18,63	22,46	37,06
The average value of a real estate project put to vote (PLN thousand)	Gdańsk	1 500	1 783	510
	Poznań	3 158	1 371	1 330
	Lublin	1 424	1 502	1 180

Summary

In the current decade in Poland, a tool for social consultations to involve citizens in the process of co-deciding on the directions of spending funds from the self-government budget (the so-called civic budget/participatory budget) has been reached. The scope of legal regulations for this tool is minimal, which allows local governments to maintain significant decision-making autonomy. The aim of the article was to verify the hypothesis that the participatory budget is treated as a potential source of real estate financing (i.e., projects with limited usability). The research showed that in 72,73% of analyzed urban civic budget editions, real estate projects were one of the three most popular types of projects submitted for voting. These projects mainly concerned sports real estate and real estate used for educational and cultural purposes. The projects concerning commercial sports used for commercial purposes (effectiveness at the level of 75%) are very effective in obtaining funds from the civic budget. In view of the above, it should be stated that the participatory budget is treated as a potential source of financing real estate projects. Thus, the hypothesis was positively verified, and the purpose of the study was achieved.

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Annex: Documents, regulations and judgements

- Brak możliwości dokonania odliczenia w całości lub w części podatku naliczonego związanego z zaplanowanym do realizacji projektem. 0112-KDIL4.4012.30.2017.1.NK, Interpretacja indywidualna, Dyrektor Krajowej Informacji Skarbowej, 5 maja 2017 r. [Document dated 5 May 2017, Director of the National Tax Information].
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- Brak prawa do odliczenia podatku naliczonego przy realizacji projektu polegającego na realizacji usług publicznych w Gminie. 2461-IBPP3.4512.831.2016.1.EJ, Interpretacja indywidualna, Dyrektor Izby Skarbowej w Katowicach, 5 stycznia 2017 r. [Document dated 5 January 2017, the Tax Chamber in Katowice].
- Brak prawa do odliczenia podatku naliczonego, w związku z realizacją projektu. IBPP3/4512–504/16–1/MN, Interpretacja indywidualna, Dyrektor Izby Skarbowej w Katowicach, 6 października 2016 r. [Document dated 6 October 2016, the Tax Chamber in Katowice].
- Czy Gmina ma możliwość odzyskania podatku od towarów i usług w związku z realizacją projektu na zasadach określonych w ustawie z dnia 11 marca 2004 r. o podatku od towarów i usług (Dz. U. Nr 54, poz. 535, z późn. zm.)? ITTPP2/443–1663/14/AJ, Interpretacja indywidualna, Dyrektor Izby Skarbowej w Bydgoszczy, 12 grudnia 2014 r. [Document dated 12 December 2014, the Tax Chamber in Bydgoszcz].
- Dostawa budynku hali sportowo-widowiskowej będzie objęta zwolnieniem od podatku na podstawie art. 43 ust. 1 pkt 10 ustawy o VAT. IBPP1/4512–257/15/DK, Interpretacja indywidualna, Dyrektor Izby Skarbowej w Katowicach, 25 czerwca 2015 r. [Document dated 25 June 2015, the Tax Chamber in Katowice].
- Obowiązków płatnika w związku z uczestnictwem pracowników oraz członków ich rodzin w wycieczce sfinansowanej w części ze środków Zakładowego Funduszu Świadczeń Socjalnych. 0113-KDIPT2-3.4011.119.2017.1.MS, Interpretacja indywidualna, Dyrektor Krajowej Informacji Skarbowej, 7 sierpnia 2017 r. [Document dated 7 August 2017, Director of the National Tax Information].

- Prawa do odliczenia podatku VAT z faktur zakupowych dotyczących wydatków wspólnych dla całego projektu przy zastosowaniu uśrednionego „prewskaźnika”, ustalonego przez uśrednienie „prewskaźników”, o których mowa w art. 86 ust. 2a-2h ustawy, z wszystkich jednostek budżetowych Gminy oraz uśrednionej proporcji, o której mowa w art. 90 ustawy, ustalonej przez uśrednienie „proporcji” z wszystkich jednostek budżetowych. 2461-IBPP3.4512.891.2016.2.SR, Interpretacja indywidualna, Dyrektor Krajowej Informacji Skarbowej, 24 marca 2017 r. [Document dated 24 March 2017, Director of the National Tax Information].
- Prawo do obniżenia kwoty podatku należnego o kwotę podatku naliczonego w związku realizacją inwestycji pn. „Przebudowa trybun na boiskach sportowych na terenie (...)” – jest prawidłowe. 0112-KDIL1-3.4012.214.2017.2.PR, Interpretacja indywidualna, Dyrektor Krajowej Informacji Skarbowej, 20 lipca 2017 r. [Document dated 20 July 2017, Director of the National Tax Information].
- Prawo do odliczenia podatku naliczonego od wydatków poniesionych na zakup usług promocyjnych i doradczych w związku z realizacją projektów. ILPP2-2/4512-1-23/16-3/AD, Interpretacja indywidualna, Dyrektor Izby Skarbowej w Poznaniu, 31 października 2016 r. [Document dated 31 October 2016, the Tax Chamber in Poznań].
- Rozporządzenie Ministra Edukacji Narodowej z dnia 14 lutego 2017 r. w sprawie podstawy programowej wychowania przedszkolnego oraz podstawy programowej kształcenia ogólnego dla szkoły podstawowej, w tym dla uczniów z niepełnosprawnością intelektualną w stopniu umiarkowanym lub znacznym, kształcenia ogólnego dla branżowej szkoły I stopnia, kształcenia ogólnego dla szkoły specjalnej przysposabiającej do pracy oraz kształcenia ogólnego dla szkoły policealnej. [Regulation of the Minister of National Education of 14 February 2017 on the core curriculum of pre-school education and the core curriculum of general education for primary school, including moderate or severe moderate schoolchildren, general education for the industry-level school, education general for a special school for the preparation for work and general education for a post-secondary school], DzU z 2017 r. poz. 356.
- Uchwała nr 164 Rady Ministrów z dnia 12 sierpnia 2014 r. w sprawie przyjęcia programu pod nazwą „Krajowy Program Rozwoju Ekonomii Społecznej.” [Resolution No. 164 of the Council of Ministers of 12 August 2014 regarding the adoption of the program under the name “National Program for the Development of Social Economy”], Monitor Polski z 2014 r. poz. 811.
- Uchwała Nr 61 Rady Ministrów z dnia 26 marca 2013 r. w sprawie przyjęcia „Strategii Rozwoju Kapitału Społecznego 2020.” [Resolution No. 61 of the Council of Ministers of 26 March 2013 regarding the adoption of the “Strategy for the Development of Social Capital 2020”], Monitor Polski z 2013 r. poz. 378.
- W zakresie możliwości obniżenia kwoty podatku należnego o podatek naliczony wynikający z faktur VAT dokumentujących zakupione towary i usługi w ramach realizacji projektu pn. „...”. IBPP2/4512-563/16-1/AZ, Interpretacja indywidualna, Dyrektor Izby Skarbowej w Katowicach, 20 września 2016 r. [Document dated 20 September 2016, the Tax Chamber in Katowice].
- Wyrok Sądu Apelacyjnego w Warszawie z dnia 14 marca 2017 r. III AUa 1489/15. Cechy czynności objętych obowiązkowym ubezpieczeniem społecznym. [Judgment of the Court of Appeal in Warsaw of 14 March 2017. III AUa 1489/15. Features of activities covered by compulsory social insurance].
- Wyrok Wojewódzkiego Sądu Administracyjnego w Szczecinie z dnia 11 stycznia 2017 r. II SAB/Sz 130/16. Przyczyna umorzenia jako bezprzedmiotowe postępowania ze skargi na bezczynność w sprawie udostępnienia informacji publicznej. [Judgment of the Provincial Administrative Court in Szczecin of 11 January 2017 II SAB/Sz 130/16. The reason for redemption as groundless proceeding from the complaint for inaction regarding the disclosure of public information].
- Wyrok Wojewódzkiego Sądu Administracyjnego w Szczecinie z dnia 17 maja 2017 r. II SA/Sz 317/17. Uznaniowy charakter regulacji przepisu art. 206 p.p.s.a. [Judgment of the Provincial Administrative Court in Szczecin of 17 May 2017 II SA/Sz 317/17. The discretionary nature of the regulation of the provision of art. 206 p.p.s.a.].