

VILLAGE FUND IN POLAND - SELECTED LEGAL ISSUES

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Abstract: *The village fund, a form of participatory budget, was introduced to the Polish legal system in 2009. These are financial resources allocated in the community budget, which are guaranteed for villages to carry out projects aimed at improving their living conditions. The aim of the village fund is to support villages in implementing local initiatives by enabling residents to co-decide on the allocation of financial resources for specific projects and activities. Thanks to the village fund, residents (through voting during a village meeting) can choose tasks for implementation that are a response to their specific needs and priorities, and which could be omitted in the broader planning of the community budget. The mechanism that is to encourage community authorities to allocate funds from the budget is a partial return of funds from the state budget amounting to 20% or 30% or 40%. The amount of the return depends on the wealth of the community.*

Key words: *local government, Poland, participatory budget, village, village fund, village mayor, village meeting.*

СЕЛИЩЕН ФОНД В ПОЛША - СЕЛЕКТИРАНИ ПРАВНИ ВЪПРОСИ

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Анотация: *„Селищният (селски) фонд“, като форма на солидарен бюджет, беше въведен в полската правна система през 2009 г. Това са финансови ресурси, разпределени в бюджета на общността, които са гарантирани за селата за изпълнение на проекти, насочени към подобряване на условията им на живот. Целта на селския фонд е да подпомогне малките селища в реализирането на местни инициативи, давайки възможност на жителите да вземат съвместни решения относно разпределянето на финансови средства за конкретни проекти и дейности. Благодарение на селския фонд жителите (чрез гласуване на селско събрание) могат да избират задачи за изпълнение, които са в отговор на техните специфични нужди и приоритети и които могат да бъдат пропуснати при по-широкото планиране на общинския бюджет. Механизмът за насърчаване на общинските власти да отделят средства от бюджета е частично връщане на средства от държавния бюджет в размер на 20% или 30% или 40%. Размерът на възвръщаемостта зависи от финансовото благосъстояние на общината.*

Ключови думи: *местна власт, солидарен бюджет, селищен (селски) фонд, селски кмет, селско събрание.*

Introduction

The contemporary challenges of local government require the implementation of effective tools that strengthen social participation and support the development of local communities. In Poland, villages, which are auxiliary units of communes, play an important role in the organizational structure of local government, enabling residents of rural areas to influence decisions concerning their immediate surroundings. In this perspective, the village fund has gained importance as one of the important tools that allow for increasing the influence of citizens on local investments and management of community affairs.

The village fund, which is a form of participatory budgeting, was introduced into the Polish legal system by the Act of 20 February 2009 on the village fund. Its purpose is to support villages in implementing local initiatives by enabling residents to co-decide on the allocation of financial resources for specific projects and activities. This is a solution based on the principles of subsidiarity and independence of auxiliary units, which corresponds to the idea of decentralization and democratization of decision-making processes. Thanks to the village fund, villages can undertake activities that are a response to their specific needs and priorities, and which could be omitted in the broader planning of the commune budget.

The aim of this article is to analyze the village fund from a legal and systemic perspective. Particular attention is paid to the process of preparing draft laws and selected legal issues related to its functioning, such as the procedure for creating and settling the fund, the method of making decisions and specific regulations that are intended to protect the interests of both village communities and communes. The article was prepared and written using the historical, comparative and critical text analysis methods, in particular legal acts.

Auxiliary units

According to the Constitution of the Republic of Poland, the basic unit of local government in Poland is the commune¹. However, the Act on Local Government provides for the possibility of creating so-called auxiliary units² within communes, which include villages, estates and districts. The creation of auxiliary units within the commune is not obligatory³. An auxiliary unit is created by a resolution of the commune council, after consultation with residents or on their initiative. The principles for the creation, merger, division and abolition of an auxiliary unit are specified in the commune's statute⁴.

The auxiliary division plays an important role in relation to the basic division. Its purpose is to help in the effective implementation of the tasks of the commune. It has a real impact on the democratization of the social life of the inhabitants of a given area. In connection with this, it can be stated that this division is characterized by great flexibility in terms of creation, abolition or functioning and implementation of the tasks for which it was established⁵.

According to the Act on Local Government, after consulting with residents, the community council determines the organization and scope of the auxiliary unit's activities in the statute. The latter must include the following information:

¹ Konstytucja Rzeczypospolitej Polskiej z dnia 2 kwietnia 1997r., Dz.U. 1997 nr 78 poz. 483, art. 164.

² Auxiliary units are created only in the commune. In the district and voivodeship, the legislator did not provide for such a solution. M. Augustyniak, *Jednostki pomocnicze gminy*, Warszawa 2010, s. 9.

³ An exception to this rule is Warsaw, where the creation of auxiliary units (districts) is obligatory. Ustawa z dnia 15 marca 2002 r. o ustroju miasta stołecznego Warszawy, Dz.U.2018.0.1817, art.5.

⁴ Ustawa z dnia 8 marca 1990 r. o samorządzie gminnym, Dz.U.2024.0.1465, art. 5.

⁵ M. Augustyniak, op.cit.

- name and area of the auxiliary unit,
- principles and procedure for electing the bodies of the auxiliary unit;
- organization and tasks of the bodies of the auxiliary unit;
- scope of tasks transferred to the unit by the community and the method of their implementation;
- scope and forms of control and supervision of the community bodies over the activities of the bodies of the auxiliary unit⁶.

However, the legislator did not provide auxiliary units with such attributes as legal personality, independence: financial, organizational or administrative. In most units, the most important resource is social capital, which takes various forms, resulting from: history, location, population, or the shape of social ties⁷. The lack of legal personality means that auxiliary units cannot undertake legal actions on their own behalf and under their own responsibility. Their functioning, especially in the financial scope, depends on the decisions of the community authorities⁸.

Villages (*sołectwa*), although traditionally they are among the most common auxiliary units in the commune, are, like other units, optional in nature. This means that the decision to establish them is made by resolution of the community council⁹. However, the issues concerning the village bodies are regulated by law. The village meeting is the legislative body in the village, and the village mayor (*sołtys*) is the executive body. A village is also established, whose task is to support the mayor's activities. The mayor and members of the village are elected by permanent residents of the village in a secret, direct vote, from among an unlimited number of candidates¹⁰.

According to statutory regulations, the village meeting is the decision-making body in the village. In terms of detailed regulations, the legislator refers to the village statute, adopted by the community council. Adult residents who permanently reside in the area of the village have the right to participate in the village meeting. The village meeting is convened by the village mayor on his own initiative, as well as at the request of a specified number of residents entitled to participate in the meeting. In addition, a motion to convene a meeting may be submitted by the community council or the mayor. The date and place of the village meeting is decided by the village mayor, who must inform the residents about its date no later than 7 days before the meeting. The village meeting is convened as needed, but no less than twice a year. Also in relation to the village meeting, their competences may differ. However, it is possible to indicate examples of tasks carried out by village meetings:

- electing the village mayor and village council,
- considering annual reports on the work of the village mayor and village council;
- deciding on the need, type and scope of joint work to be carried out by the village residents,

⁶ Ustawa z dnia 8 marca 1990 r. o samorządzie gminnym, op.cit, art. 35.

⁷ S. Wróbel, *Jednostki pomocnicze. Wybrane zagadnienia*, „Studia Politicae Universitatis Silesiensis”, 3/2007, str. 165.

⁸ B. Matyjaszczyk, *Jednostki pomocnicze gminy – analiza uregulowań prawnych*, Pracownia Badań i Innowacji Społecznych Stocznia, http://partycypacjaobywatelska.pl/wpcontent/uploads/Jednostki_pomocnicze_gminy.pdf, s. 3.

⁹ M. Augustyniak, *Podstawy prawne funkcjonowania sołectw – kierunki zmian statusu prawnego sołectwa*, w: A. Gołębiowska, P. Zientarski, *Sołectwo – studium prawnoustrojowe*, Warszawa 2017, s.112.

¹⁰ Ustawa z dnia 8 marca 1990 r. o samorządzie gminnym, op.cit, art.5.

- passing resolutions on matters important to the village community (e.g. on tasks carried out from funds allocated to the village fund)¹¹.

The institution of the village mayor has a long tradition of existence in Poland. The office of the village mayor appeared at the turn of the 12th and 13th centuries in villages founded under German law. Currently, the village mayor serves as the executive body in the village. The Act of 8 March 1990 on local government granted him legal protection that is available to public officials. The village mayor may also participate in the work of the community council on the principles specified in the community statute, but without the right to vote. The chairman of the community council informs him each time about the planned meetings of the community council. In connection with the general statutory provisions concerning the village mayor, his competences are regulated primarily in the statutes. Despite this, it is possible to list typical tasks performed by the village mayor, such as:

- giving opinions on draft resolutions of the community council on matters of fundamental importance to the residents of the village concerning, among others, the creation, merger, division and abolition of an auxiliary unit; changes to the boundaries and names of the village, naming of streets, changes to the village statute,
- initiating actions of the community bodies in all matters falling within the scope of the community's own tasks,
- submitting applications to the community council to consider village matters that are beyond the village's capabilities,
- consulting on matters regarding the principles of management of community property located in the village,
- cooperating with non-governmental organizations operating in the village,
- cooperating with councilors from the village in terms of meetings with voters and forwarding applications concerning the village to them,
- cooperation with the relevant bodies in the field of health care, social assistance, education, culture, physical culture and public order and fire protection¹²,
- implementation of activities related to the village meeting, i.e. convening, proposing the programme and chairing the village meeting, implementing the resolutions of the village meeting, submitting annual reports to the village meeting on its own activities and those of the village council, forwarding resolutions and minutes of the village meeting to the community council office,
- representing the village,
- permanent contacts with the residents of the village¹³.

Work on the Act

In 2008, the Speaker of the Sejm received two drafts of the act on the village fund: one by the members of parliament and one by the government. The justification for the first (by the members of parliament) emphasized that one of the main goals of the presented project is to increase the powers and financial independence of auxiliary units, primarily villages. It

¹¹ M. Wrzosek, *Czym jest zebranie wiejskie?*, www.infor.pl

¹² A. Gołębiowska, P. Zientarski, *Podstawy prawne działania gminnych jednostek pomocniczych*, w: A. Gołębiowska, P. Zientarski, *Sołectwo – studium prawnoustrojowe*, Warszawa 2017, s. 112.

¹³ P. Śwital, *Sołectwo jako jednostka pomocnicza gminy*, „Zeszyty Naukowe Uniwersytetu Przyrodniczo-Humanistycznego w Siedlcach”, nr 101/2014, s. 231.

was considered that having their own funds would simplify the current complicated procedure related to granting financial resources to auxiliary units, but would also allow them to spend money on tasks that will be selected for implementation by residents, and not imposed by the commune authorities. Involving residents in the decision-making process should, in turn, contribute to their greater involvement in the affairs of the village and commune, as well as to building a civil society. Moreover, according to the bill's authors, with financial resources at their disposal, auxiliary units could apply for co-financing of individual projects and have the possibility of using funds from European funds, national and international aid programs addressed to village residents more widely.

The justification of the parliamentary bill also stressed the need to grant greater competences to auxiliary units created by local governments and to unify the provisions regulating the duties and competences of the chairman of the executive body of the auxiliary unit (village mayor). It was pointed out that the lack of statutory regulations causes great diversity in the scope of his competences. There are communes in which the participation of village mayors in meetings of the community council is provided for in an advisory or consultative capacity, there are also those that do not provide for similar solutions. It was also emphasized that village mayors perform their functions on a voluntary basis. Due to the fact that there is more and more work, the bill included the idea of granting the chairmen of the executive body of the auxiliary unit at least a symbolic remuneration, which would be compensation for the effort and time that the village mayor devotes to carrying out tasks for the good of the community¹⁴.

The justification of the government bill explains that it is aimed solely at villages, due to their specificity. They are among the smallest auxiliary units with the strongest ties connecting residents and are located primarily in rural areas. In terms of social, functional and economic aspects, they should not be compared with other auxiliary units that were established in urban areas (housing estates, districts) and which, unlike villages, have greater demographic and economic potential (particularly districts). It was emphasized that villages generally overlap with the local settlement network and represent a community of interests of their residents resulting from a common historical tradition. These interests can often be satisfied at a level lower than the commune level. In connection with the above, the aim of the bill was to provide villages with development instruments and resources that will enable them to reduce the distance between them and other auxiliary units. The authors of the project also referred in the justification to the fact that the existing regulations do not oblige the community authorities to transfer funds to the villages. Therefore, it depends on the good will of the community authorities. The consequence of this solution was that some communities allocated significant amounts for the exclusive use of the villages, while many villages did not receive any funds. In this case, too, the authors of the project assumed that one of the consequences of the entry into force of the act on the village fund would be an increase in social activity and civic initiatives, which should contribute to the development of rural areas. Having their own funds would also enable local communities to become independent of the discretion of the community authorities and local political conditions. Consequently, the benefits would have a much greater dimension than just economic.

¹⁴ Druk nr 1341, www.orka.sejm.gov.pl.

The justification for the government project was based on several fundamental assumptions:

1. Maintaining proper relations between the commune and the villages.

When preparing the project, the initiators distinguished the village as a community of residents, but did not forget about the role of the commune in the local government system and its superior role in relation to the village, which is to support the activities of the commune and not pretend to be an autonomous unit. Therefore, funds transferred within the village fund should constitute part of the commune budget.

2. Establishing an algorithm for calculating funds in a way that balances the interests of villages and communes, in which the following issues will be taken into account:

- the amount of funds received by the village should depend on the financial condition of the commune,
- the funds transferred should be adequate to the needs of the village and related to the number of its residents,
- establishing a minimum amount of the fund granted to the village, in order to avoid a situation in which the commune authorities transfer a symbolic amount to the village,
- establishing the maximum amount of the fund that will not jeopardize the implementation of community infrastructure programs.

3. Securing the proper functioning of the public finance system.

The funds should not be transferred directly to villages, because their authorities may not be familiar with the provisions of the public finance law. In addition, a significant increase in the number of entities subject to control (by approx. 40 thousand) would have a significant impact on the efficiency of the control system.

4. Adopting a model for partial reimbursement of expenses incurred by communities under the fund.

An algorithm has been prepared, the purpose of which is to make fair reimbursements. Its amount would depend on the income of the community. The reimbursement for poorer communities would be higher.

The project also indicates the individual stages of the procedure for applying for and allocating funds from the village fund. It was assumed that the consequence of adopting the act would be to transfer specific funds to the commune's auxiliary units. Given the adopted mechanisms that maintain control of commune councils within the limits specified by law, this will not constitute a significant structural change in the finances of communes. The burden on commune budgets will also be small. The funds allocated to the village fund will amount to from 0.5% to a maximum of 3.5% of the entire commune budget. There will only be a slight stiffening of commune expenditures, but this will be a negligible effect. In reality, the funds will be allocated to tasks that are important to residents and which local government authorities would probably have to perform anyway. In addition, communes transferring funds from the village fund would receive a partial refund of the costs incurred.

The above projects were considered together. The result of the work was the Act of 20 February 2009 on the village fund. It specified¹⁵ the principles of: creating a village

¹⁵ The text of the act of 20 February 2009 did not contain any provisions concerning the possibility of re-adopting an application by way of a resolution by a village meeting if the previous one did not meet the formal requirements. The legal act did not regulate the issue of joint implementation of tasks by more than one village. Villages also did not have the possibility of introducing changes to the tasks

fund, preparing and submitting applications, calculating the amount due to a given village, calculating the amount of reimbursement from the state budget due to the commune allocating funds for the implementation of tasks from the village fund. One of the significant differences between the original and the current text of the act is the different percentage thresholds of reimbursement for communes that decided to allocate funds from the commune budget for the village fund. In the case of the 2009 act, units could count on a refund of 10%, 20% or 30%. The criteria for qualification for a given percentage group (the ratio of the base amount to the average base amount in the country) were the same¹⁶.

Amendment of the Act on the Village Fund

In 2013, a group of MPs prepared a draft act amending the act on the village fund. One of the reasons for introducing changes to the village fund was the report of the Supreme Audit Office, which drew attention to the imperfections of some previous regulations. The basic aim of the draft act was to eliminate restrictions on the functioning of the village fund. Among the proposed changes was the possibility of making changes to tasks in timely submitted applications during the budget year. It was also postulated that villages should have the opportunity to correct an application that contains formal errors. The mayor could reject such an application if it is not corrected. However, even then, the village would have the possibility of referring the application rejected by the mayor to the community council, which considers the document. The decision of the commune's legislative body would be binding on the mayor (city president). The project also provides for the possibility of concluding agreements between villages and using the funds received by several of them to implement a common task. Thanks to such a solution, the funds available to units to implement a specific task would be much greater¹⁷.

Currently, the principles for establishing the village fund, as well as the principles for reimbursement of part of the expenses incurred for orchards implemented within the framework of the fund, are specified in the Act of 21 February 2014 on the village fund, which derogated from the previous legal act, i.e. the Act of 20 February 2009 on the village fund¹⁸.

The decision to allocate funds from the commune budget for the village fund is made by the commune council, adopting a resolution by 31 March preceding the year in which the funds are to be used¹⁹. Information on the funds that the village will receive is provided to the village heads and the governor by the community mayor (city president) by 31 July of the year preceding the year in which the tasks will be implemented. If the executive body of the commune fails to provide the above information on time, the commune loses the right to reimbursement of part of the expenses for tasks implemented from funds from the village fund in the given budget year²⁰.

The amount of funds allocated to a specific village is calculated based on the formula

and the scope of their implementation in the application. The legislator did not indicate the maximum amount that could be paid from the state budget to entities that are entitled to reimbursement of part of the costs incurred by them for the implementation of tasks within the village fund.

¹⁶ Druk nr 1278, www.orka.sejm.gov.pl.

¹⁷ Druk nr 1775, www.orka.sejm.gov.pl.

¹⁸ Ustawa z dnia 20 lutego 2009 roku o funduszu sołeckim, Dz.U. 2009 nr 52 poz. 420.

¹⁹ The community councils had to adopt a resolution on the separation of the village fund for 2025 by 31 March 2024.

²⁰ Ustawa z dnia 21 lutego 2014 roku o funduszu sołeckim, art. 2-3.

$F = (2 + L_m/100) \times K_b$, in which the individual symbols mean:

- F – the amount of funds allocated to a given village (no more than ten times K_b);
- L_m – the number of residents of the village as of June 30 of the year preceding the year in which the expenses will be incurred (the number of residents is determined based on the database of permanent residents maintained by the commune);
- K_b – the base amount – calculated as the quotient of the commune's current income and the number of residents living in the commune (the number of residents is determined by the Head of the Central Statistical Office as of December 31 of the year preceding the budget year by two years)²¹.

The community council may increase the fund's resources beyond the amount calculated based on the formula. The condition is to indicate the principle of increasing the fund's resources attributable to individual villages. The council must make such a decision by way of a resolution, by 30 June of the year preceding the budget year in which the resources will be spent. The increased amount of the fund's resources is not included in the expenses allocated for the implementation of tasks within the village fund, from which the community is entitled to a partial refund (according to the principles presented in the next paragraph)²².

The commune is entitled to a refund of part of the funds that, by resolution of the commune council, were allocated from the budget for the implementation of tasks within the village fund. Their amount depends on the ratio of the commune's base amount (K_b) to the average base amount nationwide (K_{bk}) and amounts to:

- group 1 – refund of 40% of expenses incurred by communes in which K_b is lower than the average K_{bk} nationwide,
- group 2 – refund of 30% of expenses incurred by communes in which K_b is between 100% and 120% of the average K_{bk} nationwide,
- group 3 – refund of 20% of expenses incurred by communes in which K_b is greater than 120% and not greater than 200% of the average K_{bk} nationwide²³.

It should be emphasized that the legislator has set a maximum limit for expenditure from the state budget, earmarked in subsequent years for reimbursement of funds incurred by communities for tasks implemented within the village fund. In the event of a risk of exceeding the maximum expenditure limit adopted for a given budget year, a corrective mechanism should be applied, consisting in reducing the amount of reimbursement of expenditure implemented within the fund, for each of the three groups of communities indicated in the act. The body responsible for monitoring the use of this limit and implementing the corrective mechanism is the minister responsible for public administration. The maximum limit of expenditure from the state budget designated in the act for the reimbursement of part of the costs incurred by communities for the implementation of tasks within the village fund is:

- in 2014 – PLN 68,000,
- in 2015 – PLN 98,000,
- in 2016 – PLN 129,000,
- in 2017 – PLN 132,000,
- in 2018 – PLN 135,500,

²¹ Op.cit., art. 3.

²² Op.cit., art. 4.

²³ Op.cit. 4

- in 2019 – PLN 138,500,
- in 2020 – PLN 142,000,
- in 2021 – PLN 145,500,
- in 2022 – PLN 149,000,
- in 2023 – PLN 152,500²⁴.

A village that wants to receive funds from the village fund must submit an application to the head of the village (city president) in a given budget year that meets formal requirements. One of them is the adoption of the application by way of a resolution by a village meeting convened at the initiative of the head of the village, the village council or fifteen adult residents of the village. The application must indicate the tasks planned to be implemented in the village area within the funds allocated to the village fund, together with an estimate of the costs of their implementation and justification. The funds from the fund may be used to cover expenses for activities aimed at eliminating the effects of a natural disaster. They must also meet the following criteria, i.e.:

- be part of the commune's own tasks,
- serve to improve the lives of residents,
- be consistent with the commune's development strategy²⁵.

The motion passed by the village meeting, by 30 September of the year preceding the budget year to which the motion relates, is forwarded by the village mayor to the mayor (city president) so that it can be included in the draft community budget. The executive body of the community has 7 days to reject the motion that does not meet the formal requirements. It must inform the village mayor about the rejection of the motion. There are two ways to proceed with a rejected motion. One is for the village meeting to pass the motion again by way of a resolution. The latter is forwarded to the council. In the second case, the village mayor may uphold the previous motion and refer it to the community council for consideration. In both cases, the council has 30 days to consider it. The community council will reject an application that does not meet the following conditions:

- it was not adopted by a village meeting on the initiative of the village mayor, the village council or at least 15 adult residents of the village,
- it does not indicate the tasks to be implemented,
- it does not contain a justification and an estimated cost of implementing the task,
- it was submitted after the deadline²⁶.

It is worth adding that the mayor (city president) is bound by the decision of the community council.

By 31 October of a given budget year (but not before the budget is adopted), the village may submit to the executive body of the community an application to change the tasks or their scope planned for implementation within the fund. The implementation of the tasks (change in their scope) indicated in the new application cannot exceed the funds originally allocated.

The Act also provides for the possibility of joint implementation of tasks by villages. Each village adopts a separate application. Applications must meet the same criteria as in the case of an application implemented by a single village. Additionally, they must include an indication of the tasks that will be implemented in the area of a given village or villages²⁷.

²⁴ Op.cit., art. 12.

²⁵ Op.cit., art.2, art.5.

²⁶ Op.cit., art.5.

²⁷ Op.cit., art.6.

Summary

The village fund plays an important role in the development of villages, being one of the main tools supporting self-government and civic participation at the local level. The analysis of legal regulations and the practice of its implementation shows that this fund fulfills many functions: it strengthens the sense of responsibility of residents for the development of their own communities, allows for the implementation of projects of local importance and supports the integration of communities around common goals. Thanks to it, village residents can not only influence the appearance and functionality of the space in which they live, but also strengthen their position in the structure of community government, making local needs more visible.

However, it is worth remembering that the village fund also faces a number of challenges. These problems concern both legal and administrative barriers, as well as issues related to residents' limited knowledge of the procedures and possibilities offered by the fund. The use of the fund also depends on the competences of local leaders, who often need additional support in the management and organization of activities. Although the village fund is a tool with great potential, the effectiveness of its implementation does not always meet the expectations of the community and public policy makers. This can be confirmed by the report of the Supreme Audit Office, which analyzed the functioning of the village fund in selected communes of one of the Polish voivodeships. It turned out that there were cases of mayors using the fund's resources to implement tasks not reported in the village applications, as well as for tasks that were not the commune's own tasks. In addition, tasks were implemented from applications that contained formal errors.

Based on the analysis conducted, the Supreme Audit Office presented recommendations regarding taking action to amend the act on the village fund. The conclusions concern:

- receiving by communities higher reimbursements of expenses incurred by communities that allocate funds from the budget for the implementation of tasks within the village fund,
- granting higher amounts from the fund to villages with a population of more than 800 residents,
- rejection by the mayor or the community council of individual task submitted in one village application that do not meet the formal conditions, instead of the current obligation to reject the application in its entirety,
- extending the period for the mayor to submit to the community council an application re-adopted by the village meeting that previously did not meet the formal conditions.

In addition, it would be worth considering introducing educational activities aimed at both residents and authorities (village mayors and mayors) to increase legal awareness and project management skills. The changes are important because in recent years we have been able to observe an increase in the importance of village funds in Poland. For example, in 2022, almost 70% of communes implemented tasks within the village fund, for which about PLN 730 million (about EUR 160 million) was allocated. If the changes proposed by the Supreme Audit Office are introduced to the act on the village fund, villages will have more funds to use for implementing tasks, and communities will receive greater refunds. In connection with this, it would be worth learning how to apply for funds (villages) and what steps to take to receive a partial refund of incurred costs from the state budget (communities).

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