

## A summary of the PhD dissertation

### Forming the budgetary policy of rural communities in Poland.

(on an example of Liniewo community)

In a self – governing practise the budget discipline is essential (building a budgetary income base) as well as and identifying endogenous and exogenous economic development factors for the implementation of the adopted budget policy. Hence the idea of this PhD dissertation was born. The dissertation on the one hand is an assessment of the state of the financial economy (budget) of the examined communes, including the identification of endogenous and exogenous factors of economic development, and on the other hand is supposed to develop a model for improving the effectiveness of budgetary decision-making policy (shaping and implementing budgetary policy). The indirect objective is to search for efficiency reserves in the organization, assets, finances and budgetary policies, contributing to the increase of the effectiveness and efficiency of the operation of rural communes.

The researches and their results are to five communes, but in the author's view they are a source of reflection, inspiration and some recommendation for managerial management of other communes in Poland, which - obviously - sometimes differ in a basic way. Good governance in the public finance sector (rural communities) should be based on an assessment of the financial performance of these self-government entities. An appropriate financial assessment is an initial empirical set and an instrument for supporting decision-making in communities. Its task is to reduce erroneous decisions and to facilitate the response of a given local government unit to the changes taking place in its surroundings. The purpose of the analytical tools used in this dissertation is to make their assumptions contribute to the increase of the efficiency and effectiveness of the functioning of rural communes in Poland.

In the course of the research, it was found that the most important factor influencing the financial liquidity (income base) is the own income of commune. It is precisely the size of its income that depends on the development of the technical and social infrastructure of a particular community. Therefore, in the strategy making and development of strategies and financial tactics, it is important to improve the income of rural communities.

The evaluations have also become a reference to the further analytical part of this dissertation, as it is precisely through the prism of financial evaluation of the individual communes in the reference group that the practice of working out the so-called 'Source Model', broadly speaking an analytical program of budgetary policy implementation on the example of the Liniewo commune. This model becomes the tool of ongoing monitoring of the financial situation in a given municipality.

Summing up all the answers and substantiations related to the main hypothesis (the balanced management of the funds of the rural commune is the key to its harmonious development) and the secondary hypotheses, it is logical to conclude that only rational and effective managerial management of balanced rural budget policies in rural communes in Poland cannot only contribute to the growing role of local municipalities in the public finance system and the economy of the country, but also to the current increase in the effectiveness of adopted measures and the harmonious functioning of the local government finance of rural communes in Poland.

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