

**POLISH SELF-GOVERNMENT IN ACCESION
OF EUROPEAN UNION-ANALISYS OF LOCAL FINANCIAL
MANAGEMENT**

Summary

Financial management is collecting the income necessary for expenditure and spending this income. The range of local financial management results from the accepted concept of autonomous local government and from the degree of decentralisation of tasks and public functions. Polish communities carry out their own financial management in accordance with their budget. Their independence in this domain is closely connected with their legal authorisation to collect and spend income. The basic element deciding about the degree of real financial independence of a community is the balancing of its income and expenditure, as well as being authorised to decide on what to spend income.

This report concentrates attention on an analysis of the changes in the financial management of communities in the years 1991–2000 from the point of view of their financial independence.

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