PROCEDURAL EFFECTS OF EXCLUSION OF THE CODE OF ADMINISTRATIVE PROCEDURE IN PROCEEDINGS CONNECTED WITH DISTRIBUTION OF EU FUNDS UNDER THE LAWS OF POLAND

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Abstract: *The object of the article is to determine procedural effects of exclusion of the Code of administrative procedure in proceedings connected with distribution of EU funds, regulated in the Act of 6 December 2006 on the principles of conducting the development policy (consolidated text – Polish Journal of Laws of 2009, № 84, item 712, as amended). After enumerating benefits and threats resulting from the current appeal procedure system, in which administrative law is replaced by civil law, the author specifies de lege ferenda conclusions addressed to the legislator.*

Keywords: *EU funds, decodification of administrative procedures, absorption of EU funds.*

The current system related to absorption of funds from the European Social Fund, European Regional Development Fund and Cohesion Fund on the level of Voivodeship Self-Government is defined in the Act of 6 December 2006 on the principles of conducting the development policy.[1]

The development policy as foreseen in the above mentioned Act constitutes a set of interrelated activities undertaken and performed with a view to ensuring continuous and sustainable development of the country, its social, economic, regional and spatial cohesion, improved competitiveness of the economy and creation of new jobs on the national, regional and local scale. The development policy is implemented by the Council of Ministers and units of territorial self-government within their competences based on the development strategy, using – among others – regional operational programmes aimed at achieving the strategic objectives with the use of EU funds.

The experience of several years of Poland's membership in the European Union demonstrates that proper definition of development objectives and the possibility to achieve them is not only – as it was commonly believed until recently – a function of the amount of available resources. Apart from financial resources, an important factor which in a long-term perspective becomes a far more important factor determining development of the country is functioning of the management system in the public sector. The system is defined by currently applicable legal regulations whose application creates certain problems to entities entitled to implement EU funds as well as to beneficiaries applying for those funds.

The presented doubts result from the fact that pursuant to art. 37 of the aforementioned Act, provisions of the Code of administrative procedure do not apply to the processes of applying for and granting of co-financing from the state budget or foreign

[1] Consolidated text – Journal of Laws of 2009, № 84, item 712, as amended.

funds on the ground of the Act on the principles of conducting the development policy. Therefore, this is an example of complete decodification.

REASONS OF DECODIFICATION OF THE CODE OF ADMINISTRATIVE PROCEDURE

While introducing detailed procedures and exclusions from the scope of application of the Code of administrative procedure, the legislator usually cites as the reason thereof the extremely broad and, unfortunately, difficult to define notion of public interest protection. One may not overlook the fact that another source of progressing disintegration are deficiencies of the Code of administrative procedure which is not fully adapted to changing social and economic conditions.[2]

Work on the draft Act was conducted in 2006 parallel to work on acts of the Community law regulating the method of programming and implementation of European Union funds, and parallel with amendments of other Polish legal acts regulating this area, in particular of the Act on public finance. The legislator's intention was to make the Act an important instrument in the implementation of the main principle governing public finance: purposefulness and effectiveness of expending public funds. Analysing the justification of the draft Act of 6 December 2006 on the principles of conducting the policy of regional development[3] one may notice that the legislator cited several arguments to support implementation of new legal regulations.

First, the previous legal regulations defining issues relating to implementation of the development policy turned out, in the evaluation of the legislator, to be insufficient. It ought to be stated that the first attempt to organise the manner of conducting the development policy was undertaken in the Act of 12 May 2000 on the principles of supporting regional development.[4] However, the said Act related to one aspect of the above problem only, namely the coordination of development activities undertaken by the Government and by voivodeship self-governments. Another legal regulation pertaining to these matters, covering the issue of development policy coordination at a much broader scale, was the Act of 20 April 2004 on the National Development Plan[5], which – among others – abolished the Act of 12 May 2000 on the principles of supporting regional development. In practice, the system introduced by the Act on the National Development Plan (NDP) did not turn out to be flexible enough and it did not guarantee effective implementation of structural funds. Consequently, a decision was made to restrict validity of this Act in time to the period of 2004-2006, along with preparation of a new Act taking advantage of the current experiences. In the opinion of the government (contained in the justification of the draft Act), the previous development policy was not conducted in a sufficiently coordinated manner, with superior objectives never defined *explicite*. In consequence, various public institutions responsible for particular areas of development activities were expending the funds in an incoherent manner, and in most drastic cases they undertook mutually contradictory activities. Due to the above reasons, the pool of public funds allocated to development related purposes, which by nature is always limited, was spent in an insufficiently effective manner, which resulted in lower dynamics of Poland's

[2] See: H. Kisilowska, D. Sypniewski, Procedury szczególne a Kodeks postępowania administracyjnego na przykładzie art. 28 ustawy – Prawo budowlane (in:) Kodyfikacja postępowania administracyjnego na 50-lecie k.p.a., edited by J. Niczyporuka, Lublin 2010, p. 305.

[3] See: Sejm of the 5th term, Sejm publication № 963, http://www.sejm.gov.pl

[4] Act of 12 May 2000 on the principles of conducting regional development, Journal of Laws of 2000, № 48, item 550, as amended.

[5] Act of 20 April 2004 on the National Development Plan, Journal of Laws of 2004, № 116, item 1206, as amended.

civilisation development than could have been achieved. While observing subsequent stages of development policy programming, one can notice an explicit relation with the long-term budgetary perspective covering the years 1998-1993, 1994-1999, 2000-2006 and 2007-2013. The objectives, principles and instruments of this policy change to a lesser or greater degree in subsequent periods. From this point of view, introduction of changes into the current legal system governing absorption of EU funds and adaptation of that system to new requirements of the 2007-2012 financial perspective seemed logical.

Another objective of the legislator was to establish a legal framework to organise the manner of conducting the policy of social and economic development. In the opinion of authors of the draft Act, this is the first legal regulation which comprehensively covers the issue of conducting the development policy, applicable to all entities conducting that policy and all sources of financing.[6] Particular focus in this respect is put on implementation of the principles of programming which have been in force in the European Union for many years now, into the Polish legal order. Pursuant to the Act, the development policy is defined in development strategies (national development strategy, sector strategies and voivodeship development strategies), and expanded in operational programmes and executive plans.[7] Provisions contained in chapters 3-5 do not apply to programmes financed from the European Agricultural Fund for Rural Development and the European Fisheries Fund. Considering specific aspects, the legislator decided that programmes financed from the above Funds will be carried out based on separate regulations. In practice that means that programmes financed from the EAFRD and EFF must be compliant with the national development strategy, with their implementation proceeding in the manner foreseen in separate regulations.[8]

The consequence of the above assumptions was the need to introduce considerable changes in the procedure governing absorption of EU funds by beneficiaries. The fundamental objective foreseen by the legislator in this respect was to make the system more flexible by delegating competences related to development of formal law to particular Managing Authorities of the Regional Development Programmes throughout the country. Justification of the draft Act states explicitly that in case of expending EU funds it is of utmost importance that the process must not involve additional delays which may result in hindering absorption of the above mentioned funds and, as a result, which may have negative influence onto development of particular sectors or regions. This logic resulted in implementation into art. 37 of the Act of the principle – which constituted significant amendment to provisions of the Act on the National Development Plan – stating that provisions of the administrative procedure regulated in the Code of administrative procedure are not applied to the procedure connected with applying for and granting of co-financing from the state budget or foreign funds. Because of discrepancies related to legal

[6] M. Szewczak, *Wpływ administracji publicznej na kształtowanie rozwoju regionalnego* (in:) Współzależność dyscyplin badawczych w sferze administracji publicznej, edited by S. Wrzoska, M. Domagała et al., Warsaw 2010, p. 459.

[7] The National Development Strategy (NDS) is the superior strategic document, developed in compliance with the principles of long-term programming for the years 2007-2015, defining the foundations of social and economic development of Poland and constituting a reference for development of government strategies and programmes as well as documents prepared by units of territorial self-government. See: National Strategic Reference Framework 2007-2013, Ministry of Regional Development, Warsaw 2007.

[8] See: Act of 26 January 2007 on payments under direct support programmes, consolidated text – Journal of Laws of 2008, № 170, item 1051, as amended.

character of the procedure preceding allocation of co-financing from EU funds, in the legislator's intention, the solution was supposed to allow greater clarity with respect to rights and opportunities available to the beneficiary.[9]

In the doctrine and court judicature there did and still do exist significant discrepancies with respect to legal character of procedures related to distribution of EU funds. Considering the final effect of the procedure, i.e. the civil law agreement, there appear frequent opinions stating that granting or refusal to grant co-financing ought to be analysed on the ground of the civil law.[10] However, considering the one-sided character of development of that procedure, opinions claiming that it has the administrative law character are also legitimate, considering the fact that the Managing Authorities as bodies of public administration influence – through their intervention – the final shape of relations between citizens and the state.[11]

SCOPE OF DECODIFICATION OF THE CODE OF ADMINISTRATIVE PROCEDURE

Pursuant to art. 37 of the above mentioned Act on the principles of conducting the development policy, the legislator maintained exclusion of the Code of administrative procedure in cases covered by the subject area of the Act and at the same time created, on the statutory level, a fragmentary system of the appeal procedure and a specific court and administrative procedure applicable in the process of court control over rulings related to financing of projects.

It may be claimed that in the light of the discussed Act, procedural regulations separate from the Code of administrative procedure, used by the Managing Authorities in the legal circulation are of a hybrid character as they combine elements of the civil law relation and administrative law relation. Competitive procedure related to co-financing of a project from EU funds on the one hand demonstrates elements characteristic for the administrative procedure, but on the other hand – in case of a positive conclusion of the competitive procedure – it ends with a civil law agreement between the Managing Authority and the beneficiary.[12] In case of the applicant's failure to fulfil the competition criteria, the Managing Authority issues "notification of negative evaluation of the project" which, pursuant to art. 30g of the above mentioned Act, is not an administrative decision but on the ground of art. 30c par. 1 it subject to control by administrative courts.

If the Managing Authority is at the same a beneficiary, pursuant to art. 28 par. 2 of the above mentioned Act, the basis of project co-financing is the co-financing agreement or decision adopted by the Managing Authority in compliance with the implementation system for the given operational programme. If the Managing Authority is the voivodeship self-government, the decision is made as a resolution of the voivodeship board.

Considering the fact that pursuant to art. 37 of the aforementioned Act, provisions of the Code of administrative procedure do not apply to the procedure related to applying for and granting of co-financing, the procedure of applying for and granting of co-financing is developed autonomously by each Managing Authority. Each entity responsible for implementation of EU funds creates a separate system of the administrative procedure

[9] See: Sejm of the 5th term, Sejm publication № 963, http://www.sejm.gov.pl

[10] See: P. Koperski, *Dopuszczalność postępowania administracyjnego w procesie przyznawania dotacji z funduszy europejskich w orzecznictwie polskich sądów*, „Finanse Komunalne" 2008, № 7-8, p. 21

[11] See: ruling of the Supreme Administrative Court of 8 June 2006, case reference II GSK 63/06.

[12] See: resolution of the panel of 7 judges of the Supreme Administrative Court of 29 March 2006, case reference II GPS 1/06; M. Kober, *Umowa cywilnoprawna czy decyzja administracyjna?*, „Casus" 2006, № 4, p. 42.

during development of the system related to implementation of a given operational programme. That means that aside from the provisions of the Code of administrative procedure, the entities may specify deadlines for submission of appeals, principles of delivery of pleadings, principles governing verification of first instance rulings, etc.

Let us remember that pursuant to art. 15 par. 1 of the above mentioned Act, operational programmes are documents of operational and implementation character, established in order to implement the medium-term national development strategy and regional strategies, defining activities foreseen for implementation in compliance with the specified system of financing and implementation, constituting an element of the programme. Programmes are adopted by way of resolution or decision of a competent institution. One should share the opinion of M. Szubiakowski that these documents do not belong to the catalogue of the sources of commonly applicable law as defined in art. 87 of the Constitution.[13] What is more, the system of implementation of the regional operational programme may not be qualified as a source of local law referred to in art. 91 of the Constitution.[14] Analysis of the provisions of chapter 8 of the Act of 5 June 1998 on voivodeship self-government[15] entitled *"Acts of local law adopted by voivodeship self-government"* reveals that there are no provisions specifying the operational programme implementation system as the source of law.

The only statutory regulations defining the procedure in connection with application for EU funds by beneficiaries are contained in art. 30b par. 2 and 3 of the Act of 6 December 2006 on the principles of conducting the development policy. Pursuant to those regulations, the Managing Authority, while developing the appeal procedure within the given implementation system of the operational programme, must remember that:

1. the implementation system of the operational programme must include at least one measure of appeal which the applicant may use during the process of applying for co-financing;
2. persons who at any stage performed activities connected with a specific project, including involvement in its evaluation, may not participate in examination of the appeal measures;
3. appeal measures are not to be examined if, despite proper information, they are filed after the prescribed deadline, in a manner inconsistent with the instruction, or to an inappropriate institution.

Although the Ministry of Regional Development, based on art. 35 par. 3 item 2, publishes at its website various interpretations concerning the appeal procedure[16], guidelines of the competent minister – as it has been raised on numerous occasions by the Constitutional Tribunal in its rulings – are not a source of commonly applicable law, they are not binding onto Managing Authorities and they may in no circumstances constitute the normative basis for granting of rights or imposition of obligations onto a citizen within the

[13] See: M. Szubiakowski, *Postępowanie w sprawie rozdziału środków w ramach polityki rozwoju oraz sądowa kontrola w tych sprawach*, „Zeszyty Naukowe Sądownictwa Administracyjnego" 2009, № 4, p. 31-39.

[14] See: L. Etel, *Redagowanie uchwał podatkowych rad gmin*, „Finanse Komunalne" 2004, № 3, p. 37 and further.

[15] Consolidated text – Journal of Laws of 2001, № 142, item 1590, as amended.

[16] See: guidelines of the Ministry of Regional Development of 11 August 2009 for competitions published from 20 December 2008 onwards, MRR/H/23(2)09/2009.

procedure before a body of public administration.[17] The legislator used an act of management with a strictly internal function, of an interpretative and not legislative character.

EFFECTS OF DECODIFICATION OF THE CODE OF ADMINISTRATIVE PROCEDURE

Exclusion of application of the Code of administrative procedure in the procedure related to granting of co-financing from EU funds as well as failure to expand this procedure in the Act of 6 December 2006 on the principles of conducting the development policy influences the rights and obligations of beneficiaries. Moreover, autonomous development of the procedure by Managing Authorities within particular implementation systems of operational programmes involves certain constitutional implications of the adopted solution.

Observing the practices related to obedience to the law, one may notice occurrence of certain regionalisms in development of the law by voivodeship self-governments in particular parts of the country. Analysis of competition documentation published at Managing Authorities' websites, whose integral part is the appeal procedure, reveals considerable differences between procedural rights of the applicant applying for financing from Regional Operational Programmes in pomorskie, podkarpackie or warmińsko-mazurskie voivodeships.

For example, during implementation of the Regional Operational Programme for Pomorskie Voivodeship for years 2007-2013[18], the strategic evaluation may be appealed by the applicant to the Strategic Groups pursuant to principles specified in the appeal procedure. Evaluation covers compliance and significance of projects from the point of view of regional policy implementation, with particular focus on compliance with objectives of the Regional Operational Programme for Pomorskie Voivodehip and focus of particular Priority Axes of the Programme, as well as impact on social and economic development of the voivodeship. In warmińsko-mazurskie voivodeship, strategic evaluation is performed by the Voivodeship Board; however, the appeal procedure does not foresee any measures of appeal to this evaluation. Differences between particular voivodeships of Poland relate, moreover, to the principles governing examination of appeals to notifications concerning negative evaluation of the application, deadlines or legal status of entities performing such evaluation.[19]

The above considerations create an impression of low legislative level of the discussed Act. Delegation of legislative competences with respect to development of the appeal procedure onto Voivodeship Self-Governments may cause justified doubts not only with respect to compliance of such action with principles of the legislative technique[20], but

[17] See: ruling of the Constitutional Tribunal of 11 May 2004, case reference K 4/03, OTK-A 2004, № 5, item 41.

[18] See: appendix to resolution № 349/110/08 of the Board of Pomorskie Voivodeship of 22 April 2008.

[19] More details in: P. Krzykowski, *Procedura odwoławcza w świetle ustawy z dnia 6 grudnia 2006 r. o zasadach prowadzenia polityki rozwoju Refleksje na temat pierwszego wyroku WSA w Olsztynie z dnia 27 sierpnia 2009 r. (sygn. akt I SA/Ol 523/09)*, „Biuletyn Informacyjny Okręgowej Izby Radców Prawnych w Olsztynie" 2009, № 6, p. 6-7.

[20] See: § 70 of Regulation of President of the Council of Ministers of 20 June 2002 concerning the principles of legislative technique (Journal of Laws of 2002, № 100, item 908): "The regulation does not regulate issues not clarified or posing difficulties during development of the Act." Logically, one may not regulate issues which are not regulated in the act, by documents concerning execution of the law. More details in: J. Warylewski (editor), T. Bąkowski, P. Bielski, K.

also with the principle of equality of the citizens towards the law. Presented reservations seem the more justified as in the Act on the principles of conducting the development policy the legislator in an equally laconic manner regulated the stage of administrative court control. It ought to be recalled that since 20 December 2008[21], an applicant applying for co-financing from European funds, after exhausting the appeal measures foreseen in the implementation system of the operational programme and after being notified of negative result of that procedure, may file a direct appeal to the Voivodeship Administrative Court within 14 days of being served with this document.

Lack of exhaustive legal regulations – in a normative regulation at the level of the Act – defining the procedure of filing and examination of appeal measures places under the question mark compliance with the Constitution of provisions of the Act of 6 December 2006 on the principles of conducting the development policy. The above results in illusoriness of control performed by the administrative court system. In fact, it is not clear what principles are to be applied to the appeal procedure to accomplish the essence of that procedure and pursuant to what criteria the administrative court ought to control legality of information issued by Managing Authorities.[22]

The above doubts were shared by the Voivodeship Administrative Court in Warsaw in its ruling of 24 November 2009[23], by submitting the following legal enquiry to the Constitutional Tribunal: "Are art. 5 item 11, art. 30a par. 1 and 2, art. 30b par. 1 and 2, and art. 37 of the Act of 6 December 2006 on the principles of conducting the development policy (Journal of Laws of 2009, № 84, item 712 – consolidated text) in the scope in which they exclude in this procedure provisions of the Act of 14 June 1960 – Code of administrative procedure (Journal of Laws of 2000, № 98, item 1071, as amended) and allow – within the implementation system of the operational programme – creation of a system of appeal measures available to the applicant during recruitment of projects, which remain outside the constitutional system of sources of commonly applicable law, compliant with art. 2, art. 7, art. 31 par. 3 in connection with art. 32 par. 1 and art. 87 of the Constitution?"

In the evaluation of the author, the concerns of the Voivodeship Administrative Court in Warsaw, contained in the above legal enquiry, are fully justified. In fact, the principle of legalism imposes onto legislative bodies the obligation to draw up regulations in adopted acts in compliance with provisions of the Constitution.[24] Let us remember that pursuant to regulations contained in Chapter III of the Constitution, the catalogue of sources of laws commonly applicable in the territory of the Republic of Poland is contained in art. 87 and art. 91 par. 3 of the Constitution and it has a closed character. Only the acts specified in those provisions have the advantage of normative acts, i.e. they may be addressed to an addressee not constituting an entity subordinated to the institutions

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Kaszubowski, M. Kokoszczyński, J. Stelina, G. Wierczyński, *Zasady techniki prawodawczej. Komentarz,* Warsaw 2003, Lex dla Samorządu Terytorialnego.

[21] Amendment published in the Journal of Laws of 2008, № 216, item 1370. .

[22] More details in: P. Krzykowski, *Konstytucyjność procedury odwoławczej w świetle ustawy z dnia 6 grudnia 2006 r. o zasadach prowadzenia polityki rozwoju* (w:) Przegląd dyscyplin badawczych pokrewnych nauce prawa i postępowania administracyjnego, edited by S. Wrzosek at al., publishing house of KUL, Lublin 2010, p. 243 and further.

[23] Ruling of the Voivodeship Administrative Court in Warsaw of 24 November 2009, case reference V SA/Wa 1613/09.

[24] See: rulings of the Constitutional Tribunal of 25 May 1998, case reference U 19/97; 23 March 2006, case reference K 4/06.

issuing them. It was already in the first ruling of 28 May 1986 that the Constitutional Tribunal expressed the standpoint that determination of the obligations of citizens and other entities of the law may only be regulated by way of an act, also with respect to benefits in civil law relations between citizens and the state, within the scope not regulated by agreements.[25]

In the light of the above determinations, one may claim that the Voivodeship Board as the Managing Authority and at the same time body of public administration of territorial self-government, by independently developing the appeal procedure, violates art. 2 and art. 7 of the Constitution. The former provision stipulates that the Republic of Poland is a democratic state of law implementing the principles of social justice. The principle of the state of law, expressed therein, means among others that bodies of public authorities act on the basis and within the limits of the law. That means that only the normative acts specified in art. 87 par. 1 and art. 91 par. 3 of the Constitution may be applied towards entities which are not organisationally subordinated to those institutions. The principle of the state of law is expanded by the principle of binding the institutions of public authority by the law, recorded in art. 7 of the Constitution. It seems that the very fact of referring by the Act on the principles of conducting the development policy to the "implementation system of the operational programme" is insufficient to determine whether the Managing Authority acted based on that Act. As already mentioned, the "implementation system of the operational programme" is an internal act, which does not belong to the catalogue of the sources of commonly applicable law.

Moreover, one should note that art. 30a par. 1 and 2 of the Act of 6 December 2006 on the principles of conducting the development policy, referring to the above mentioned act, is of a blanket character. Court judicature does not contain doubts with respect to the thesis that a provision of commonly applicable law relating to the addressee's rights and obligations may not be constructed in this manner.

Decodification of the provisions of the Code of administrative procedure on the ground of the Act of 6 December 2006 on the principles of conducting the development policy, by delegating the legislative competences to Managing Authorities with respect to development of procedural rights of beneficiaries, results as well in violation by voivodeship authorities of the constitutional principle of tripartite division of power. In fact, pursuant to art. 163 of the Constitution, territorial self-government performs public tasks not reserved by the Constitution or acts to institutions of other public authorities.

Pursuant to the principles of a democratic state of law, the freedoms and rights of entities are guaranteed not only by the fact of determining the area of their autonomy towards the authorities, but also by observance by the state of the legal forms of activity and subjecting them to legal control. Indeed, the mission of the administration is exclusively to implement the provisions of commonly applicable laws in specific actual situations. This task determines separateness of the administration towards other authorities as – strictly defined – executive body. Because of this presentation of the problem, the object of activity of the Managing Authority responsible for implementation of the EU funds within a specific operational programme, ought to have a purely legal character and involve specification of general and abstract legal norms. Application of programme norms, which leave a broad margin of liberty to the administration with respect

[25] See: ruling of the Constitutional Tribunal of 28 May 1986, case reference U. 1/86.

to determination of the measures leading to achievement of objectives set by them, may be considered to be contradictory to the principle of division of power.[26]

CONCLUSIONS *DE LEGE FERENDA*

In the author's evaluation, while analysing the current legal system one may notice a certain system inconsistence. Pursuant to the Act of 6 December 2006 on the principles of conducting the development policy, granting of co-financing within operational programmes financed from the European Social Fund, European Regional Development Fund and Cohesion Fund is not considered in the Polish legal system in the categories of administrative law. As already mentioned, provisions of the Code of administrative procedure are not applied to the procedure preceding issuance of the information on granting or non-granting of co-financing from EU funds.

In case of programmes financed from the European Agricultural Fund and the European Fisheries Fund, the situation is opposite. Pursuant to art. 3 par. 1 of the Act on payments under direct support systems[27], provisions of the Code of administrative are applied to procedures conducted by the Agency for Reconstructing and Modernisation of Agriculture in cases connected with granting of co-financing from EU funds unless provisions of the Act stipulate otherwise.

Considering the fact that EU funds are public funds which citizens ought to have equal access to, decodification of the Code of administrative procedure in case of procedures for allocation of grants from the European Cohesion Fund, European Regional Development Fund and Cohesion Fund creates unequal opportunities to beneficiaries of those funds. In the author's evaluation, purposefulness and possible justness of introducing the given legal regulations may not constitute an excuse for developing law against the law, in a chaotic and random manner.[28] In the system of values making up the notion of democratic state of law, the principle of protecting confidence in the state and the law established by the state ought to take a superior position.

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[26] See: Z. Cieślik, *Umowa administracyjna w państwie prawa*, Zakamycze 2004, Lex dla Samorządu Terytorialnego; see: M. Sobolewski, *Koncepcja państwa prawnego (Rechtsstaat) w doktrynie niemieckiego liberalizmu epoki klasycznej (do 1866 r.)*, Państwo i Prawo 1980, brochure 2, p. 130.

[27] See: P. Koperski, *Dopuszczalność postępowania administracyjnego w procesie przyznawania dotacji z funduszy europejskich w orzecznictwie polskich sądów*, „Finanse Komunalne" 2008, № 7-8, p. 21. See: art. 3 par. 1 of the Act of 26 January 2007 on payments under direct support schemes, Journal of Laws of 2008, № 170, item 1051 – consolidated text.

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