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The dilemmas of education policy public funding system in the context of the I and the II EU programming period

Dylematy systemu finansowania polityki edukacyjnej państwa w kontekście I i II okresu programowania UE

Poland's membership in the European Union determines the frames of our country's education policy. On one hand, it should be conducive to the implementation of knowledge-based economy (investment in the future of next generations/support for innovations), on the other hand it should support policies aiming at diminishing the scale of unemployment being closely related to the citizens' spheres of poverty (investment to meet current needs/equalizing incomes). This article is focused on the realization of the process of lifelong learning using the EU funds as a component of state education policy. The aim of the paper is to present three main dilemmas of the system of education policy funding from the EU funds. These are:

- *varying concepts of the European funds management: focusing on the result versus administrative procedures;*
- *discrepancies in the assessment of the validity of projects qualified for funding between the evaluators (assessors and experts of the Ministry of Regional Development) and the assessed (project applicants);*
- *imbalance of supply and demand - the final beneficiaries' interest and the proposed EU support forms.*

Introduction

Poland's membership in the European Union determines the frames of our country's education policy. On one hand, it should be conducive to the implementation of knowledge-based economy (investment in the future of next generations/support for innovations), on the other hand it should support policies aiming at diminishing the scale of unemployment being closely related to the citizens' spheres of poverty (investment to meet current needs/equalizing incomes). So far the state education policy was mainly focused on the education of kids and youth. Thanks to the structural funds directed to Poland, a chance appeared to draw the decision makers' attention to the issue of lifelong learning, and especially the education of adults – which has been for years neglected. This chance cannot be lost especially that the importance of this issue is underlined by numerous EU official documents.

Aims and tasks of the European Communities in the field of adult education are implied both by the Treaty Establishing the European Community and the Lisbon Strategy. Article 3 of the Treaty states that the aims of the Community should be reached, among other things, through high quality education and vocational training. Provisions of article 3 are further developed in articles 149 and 150 of the Treaty.

According to these provisions, a Community's task is increasing the quality of education and enhancing the cooperation of the Member States in this realm. A Community's task is also pursuing a policy in the field of vocational training, while supporting and complementing the Member States' actions, and fully respecting their responsibility for the substance and organization of this training. The analysis of the Lisbon Strategy provisions in turn implies that the modernization of education systems is going to be necessary in order to reach the aim of making European economy the most competitive and dynamic economy in the world - a knowledge based economy, capable of sustaining growth with more and better jobs and greater social cohesion by the year 2010. While realizing the provisions written in the above-mentioned documents it was established that the fundamental aims of lifelong learning (including adult education) include, among others:

1. Securing universal access to education – universal access is an overriding principle of lifelong learning, being a consequence of knowledge society building, aiming at increasing the chances of getting and remaining employed as well as vocational self-development and civic activity and social cohesion.

2. Development of professional adaptation – the phenomenon of unemployment, beside economic factor, is caused by the discrepancies between qualifications acquired within the education systems and the employers' expectations. This is so mainly for two reasons: the functioning of too rigid or ill-adapted learning programs or preserving by the system of the attitudes of risk avoidance and attenuating entrepreneurship¹.

3. Improving the level of personal achievements – improvement of personal achievements should be supported by key competencies² that enable 'every citizen' to acquire competencies that are needed to live and work in the new knowledge society.

Polish law and other documents strategic for the country's economic development also put stress on the importance of lifelong learning. Worth mentioning is the Educational System Act³, the act on the promotion of employment and institutions of labor market⁴, the regulation of the Ministry of National Education and the Minister of Labor and Social Policy of October 12th, 1993 on the principles and conditions of improving qualifications and general education of adults⁵, the strategy of lifelong learning development until 2010⁶, the strategy of education development in years 2007-2013, the national development plan 2004-2006, the national development plan 2007-

¹ See: Green Book of the European Commission on Entrepreneurship in Europe – 2002.

² As key competencies were named:

- 1) communication in the mother tongue and in foreign languages;
- 2) mathematical competence and basic competences in science and technology, digital competence, interpersonal, intercultural and social competences and civic competence;
- 3) learning to learn;
- 4) entrepreneurship;
- 5) cultural expression.

See: 'Key Competencies for Lifelong Learning – European frames of reference', annex to the Proposal of the EC Commission concerning the Recommendation of the European Parliament and the Council (2005) 548 final.

³ Dz.U. 2004, No. 256, item 2572 with amendments.

⁴ Dz.U. 2004, No. 99, item 1001 with amendments.

⁵ Dz.U. No 103, item 472 and Dz.U. 1996, No 24, item 110.

⁶ A document accepted by the government on July 8th, 2003.

2013, the national reform plan for years 2005-2008⁷. A review of the above-mentioned legal acts bears a worrying conclusion concerning the too little attention paid to the analysis of financial mechanisms that serve the implementation of the European Communities' objectives. This paper focuses on one of the most important mechanisms of the state education policy financing which are the EU structural funds. The management of these funds is however very problematic. The aim of the paper is to present three main dilemmas of the state education financing from the EU funds, which are:

- varying concepts of the European funds management: focusing on the result versus administrative procedures;
- discrepancies in the assessment of the validity of projects qualified for funding between the evaluators (assessors and experts of the Ministry of Regional Development) and the assessed (project applicants);
- imbalance of supply and demand - the final beneficiaries' interest and the proposed EU support forms.

The dilemma of varying concepts of the European funds management: focusing on the result versus administrative procedures

The specific 'philosophy' of functioning of the administration dealing with the EU funds focuses not so much on reaching the objective as on the very process of administrating (creating and obeying the rules, flow of documents, insurance against any irregularities and so on). In the II EU programming period, as it took place during the I programming period, means will be allocated to projects qualified in the competitive and in non-competitive mode. This implies that the procedure of refunding the expenditures by the means of the European Social Funds (ESF) is sustained. The ultimate beneficiary applies to the final beneficiary (the Implementing Institution – II) for payment. This application serves to account for the already received payments and to ask for the next tranche of the subsidy according to the payment schedule. The Final beneficiary prepares an application for payment for the whole measure and will hand it in to the Intermediate Body (IB). The Intermediate Body in turn will prepare a collective application and will hand it in to the Managing Institution (MI) that in turn will prepare a collective application for payment for the whole country within the frames of a given program. Then the Managing Institution sends the collective application to the Payment Authority that will apply for the refund to the European Commission. For every level of the EU funds management special textbooks and procedures have been prepared⁸. An example illustrating the necessity to create a specific procedure for the EU funds management is spending the savings left after the public tender as a result of the realization of contracts within the frames of the Integrated Regional Development Operational Program (IRDOP). Point 17 of the project co-funding contract granted the possibility to change expenditures categories, and the changes concerning the categories of expenditures below 5% of all the project value could be introduced without the consent of the

⁷ Program based on the Integrated Guidelines for Growth and Jobs 2005-2008 – prepared by the European Commission, COM (2005) 141, Brussels, 12.04.2005.

⁸ Provisions included in the procedures text books reflect the substance of the European Parliament and Council Regulation, as well as national guidelines of the Minister of Regional Development.

Intermediate Body. The next and any further change concerning the category of expenditures in case when all the changes made within the frames of the project together exceeded 5% of the whole value of the project, required amending the project in the form of attaching an annex or a new assessment by the regional steering committee – in case when all the changes made within the project together exceeded 15% of the whole project value. This was especially important in case when the beneficiary pursued the project within the frames of more than one procedure of application for a public tender. He could in this case use the means saved within one tender in order to finance surpluses emerged during other procedures⁹. Spending the EU funds cannot be an aim in itself. The aim of the EU financial support should be reaching the planned values of the indicators:

1. The product – referred to the activity and counted in material or monetary values.
2. The result – reflecting the direct and immediate effects of the operational program; they could take the form of material indicators (for instance: the number of trained people) or financial indicators (for instance the decrease in cost of transport).
3. Impact – referring to the consequences of a given program that go beyond the immediate effect on direct beneficiaries.

The last type of indicators should be especially carefully analyzed during the evaluation of the completion of the objectives. Unfortunately, most of the reports present mainly the data on the amount of financial means granted from the structural funds. For example, within the frames of the Operational Program Human Capital (OPHC), as of the end of September 2008, the value of payment to the beneficiaries, implied by sent applications for payment amounted to – for the whole Program – around PLN 248, 3 million in the part financed from the ESF (1749 applications). Out of this amount, the payments within the frames of the central component amount to around PLN 1.7 million (7 applications), whereas within the frames of the regional component – around PLN 245.2 million¹⁰. The information about the results is solely included in evaluation reports that are published much less often. From the beneficiary's point of view however (especially a Polish tax payer), it is the description of the results, and not the amount of the funds granted that is most convincing.

The dilemma of the discrepancies in the assessment of the validity of projects qualified for funding between the evaluators (assessors and experts of the Ministry of Regional Development) and the assessed (project applicants)

The EU funds absorption is a result of contracts signed basing on the positive assessment of the applications sent by the applicants as a response to an open competition (beside the competitive mode there is also the procedure of selection of systemic and individual projects). The results of the applications assessment play an important role in the absorption procedure. For they decide about the degree of engagement of various units taking part in the implementation of the structural funds

⁹ See: R. Jawor: Oszczędności przetargowe w projektach ZPORR – procedury, problemy, rozwiązania. In: Europejski Doradca samorządowy 2007 no. 1, pp. 76 – 77.

¹⁰ Data of the Ministry of Regional Development as of the end of September, 2008.

within the frames of a given operational program. In case when it is judged that the contract on project funding should be signed, the mechanism of granting the subsidy is triggered with the participation of the implementing institution (II), the intermediate body (IB), and the managing institution (MI). In cases when the application is judged to be rejected, another mechanism has to be triggered – that which engages the above-mentioned institutions in the procedure of appeal (many applicants use the right to appeal against the assessment of the application). In both cases then the financial costs of institutional management of the projects are created. Project assessment is the stage of the procedure that decides about:

1. The number of signed contracts, that translates into the degree of absorption of available, within a given program, financial allocation.

2. The quality degree of the projects qualified to funding – which constitutes a specific guarantee to the society that the assumed results – hard and soft – of the projects, will fully be achieved.

Therefore it is very important for the substantial value of the projects not to be a source of significant discrepancies between the assessing and the assessed. At this stage of the absorption procedure it is the assessing parts that have decision-making advantage over the applicants. This prerogative is however connected to a great socio-economic responsibility on the side of the individuals who assess the applications. The legislator secured that the persons called to participate in the Project Assessment Committee (PAC) be capable of pursuing an impartial and reliable project assessment. The assessment is done by assessors and experts.

To become an assessor a person has to meet the following conditions:

- have a university degree (MA or equal);
- have at least two years professional experience in the field embraced by the operational programs co-financed within the OPHC from the ESF;
- enjoy civic and political rights;
- never have been convicted of criminal offence.

Assessor is selected through a public competition. The candidates send a set of documents confirming the satisfaction of the above-mentioned conditions. The documentation is subject to assessment by the manager of the Institution Organizing the Competition (IOC). The manager can also decide to hold interviews with the candidates who to greatest extent meet the requirements defined in the job opening ad. Candidates who successfully passed the procedure of qualification are then put on the list of assessors accredited by a given institution.

Experts in turn are nominated by the Minister of Regional Development basing on article 31 of the Act of December 6th, 2006 on the principles of pursuing the development policy¹¹. Candidates for experts have to satisfy the following conditions:

- have a university degree – and MA or MEng in the fields embraced by the operational programs,

¹¹ Dz. U. No. 227, item 1658 with amendments.

- have at least three years of professional experience in the fields embraced by the operational programs,
- have professional experience in the field of financial and economic analysis as well as the rules of EU funding,
- enjoy civic and political rights, never have been convicted of criminal offence, and declare readiness to assess projects in an impartial and reliable way.

An expert, beside assessing applications for funding over PLN 5 million can take part in the evaluation of innovative and supranational projects and, upon the motion of the head of the IOC, in other justified cases.

Comparing the range of duties of assessors and experts – it is the assessors who bear the greatest responsibility for the assessment of the applications. When we think then of factors that influence the existence of discrepancies in evaluation between the assessing and the assessed, we point to the role of assessors most of all. The factors that influence their decisions include:

- substantial knowledge,
- ability to fill in the application assessment form,
- personal characteristics,

The assessor's knowledge should correspond to the specifics and the thematic range of the applications. For instance, to assess the applications in the frames of priority IX of OPHC those candidates were invited, who not only had a certified at least two years' experience in the field embraced by the operational programs co-funded from the ESF, but who also know work in educational units and organizations, and have knowledge in the field of education management. It was especially well received if the documents certifying meeting the formal conditions included diplomas of a university degree in more than one academic discipline. The need of having interdisciplinary knowledge can be read from the analysis of the substance range of competitions within the frames of OPHC. This analysis implies that the knowledge in the field of education is definitely not enough to pursue a reliable assessment of the applications. For example, the need to analyze the project's budget in part B of the project assessment form requires the necessity to have also knowledge in the field of economics. For the range of the budget assessment embraces the following aspects:

- indispensability of an expenditure for the realization of the project and completion of its objectives;
- effectiveness of the project's expenditures (relation financial input/results);
- qualifying expenditures;
- justification of the amount of indirect expenditures planned.

Even in cases of budgets amounting to less than PLN 50 thousand, the assessor has to know the provisions of the European Parliament and the Council Regulation (EC) no. 1081/2006 (art. 11, par. 2) on the categories of expenditure that are not eligible for ESF. This knowledge is crucial during the assessment. It is becoming very important for example in case of the assessment, in the light of the act of March 11th, 2004 on the tax

on goods and services¹², of the applicant's declaration concerning the eligibility of the VAT within the frames of the project being assessed. Also other cases of illegibility of expenditures require assessor's attention. These are expenditures connected to, for example:

- purchase of equipment, furniture and cars, excluding expenditures in the frames of cross-financing;
- leasing contract, and especially the tax, the commission of the financing part, interest on cost re-funding, general costs, insurance cost;
- filling in the application form for project funding;
- contributions to the National Disabled Persons Rehabilitation Fund connected to the salaries of the persons employed in the project.

Indirect costs analysis is the second important aspect of the project budget analysis. Due to the fact that these are costs that cannot be directly linked to a concrete task realized in the frames of the project, many applicants forget that the catalogue of indirect expenditures is closed. The assessor has to react in cases when the methodology of calculating indirect expenditures, the applicant includes administrative costs other than, for example, the cost of:

- management, administrative staff, accounting;
- office equipment not directly connected to the realization of tasks written in the project;
- postal services, phone calls, fax and internet services;
- cost of renting office spaces or fixed cost of the office space use;
- electricity bills, heating, gas, water, wastes disposal, transfer cost et cetera.

The assessment of the other elements of the project (i.e. the aim of the project, target groups, actions, results, the applicant's potential and project management) can also be a source of discrepancies. The assessment of the quality of the project:

- the justification of the need to pursue the project in the context of detailed objectives set for a given priority of the OPHC,
- the mode of selection and securing the participation in the project of the determined target groups,
- the added value of the project,
- the adequacy of instruments chosen for the realization of the project to the situation and needs of the target group,
- the results of the project,
- the rationality of the project schedule
- and the beneficiary:
 - reliability – experience in project management, institutional potential (including human and financial resources),
 - the mode of project management (transparency of the rules of project realization),
 - requires from the assessor to be familiar with:

¹² Dz.U. No. 54, item 535 with amendments.

1. current state of educational research with the: local, national and international focus (e.g. while assessing the justification of the problems that the applicant would like to solve through the realization of the project);
2. the nature of demand for educational services depending on: the recipient's age, wealth, place where he lives, etc. (e.g. while assessing a cycle of training for the recipients scheduled in the project – the details about their working hours);
3. the state of legal provisions of various law branches concerning the lifelong learning system;
4. the clue of the added value of the project;
5. evaluation methods (e.g. while assessing the adequacy of applying psychometric tests to diagnose the initial degree, as well as to evaluate the beneficiary's progress in increasing employability).

The assessor's knowledge, even though it is crucial in the process of project assessment, should additionally be supported by a set of competencies that allow to make this evaluation. The assessor, being aware that the applicant knows the template of the project assessment form, should make any effort in order for the mode of the form compilation not to rise any doubts. It is mainly about an accurate, descriptive justification of the points awarded in all categories in the project. This would prove the assessor's precise reference to the criteria of project selection. The whole mastery of the assessor's work is reflected especially in those cases, when the assessor is convinced that the assessed project is a valuable educational undertaking, and therefore it is worth being recommended for funding, but within a completely different competition subject.

The assessor's personal characteristics are not without impact on the result of project assessment. A self-centered assessor will be more prone to award the minimum number of points -60 – (even in cases of relatively bad projects) in order to avoid the situation when the project is rejected and is subject to the procedure of appeal. Starting this procedure could mean that the assessor would be asked for additional explanations connected to the negative assessment of the project, as well he would be asked to show up at the MI. This would bear time and financial costs for the assessor. In case when the assessor has a more pragmatic approach to life, he would review with scrutiny the nature of the project with the view on whether its detailed elements are included in the adequate part of the project – for example, the description of the added value is written in point 3.3. of the activity, and in no other place. Assessors are also more or less conducive to changing their judgments under the influence of the information about the assessment by the other assessor. This especially refers to the cases of discrepancy of at least 30 points between the two assessments. Other assessors still, who represent a lifestyle focused on saving financial means, less often propose to increase the value of the project by 5% maximum in situations when the inclusion of additional tasks, not foreseen by the applicant, is necessary (even in cases when changes in budget would allow for a fuller completion of the objectives set for the project).

The dilemma of imbalance of supply and demand - the final beneficiaries' interest and the proposed EU support forms

Current form of allocation method of the EU funds for educational projects (training) exposes the disadvantages during its implementation. The most important such

disadvantages include:

1. Lack of interest on the side of potential beneficiaries in the offer proposed by some applicants (effect: smaller than planned number of participants, which in the worst case scenario can lead to withdrawal of the funds to the EU).

2. Imbalanced distribution of the EU funds 'consumption' among the beneficiaries of the support (financial means used by the same circle of beneficiaries participating in various activities of operational programs or in subsequent editions of the same activity).

3. Lack of financial participation of beneficiary in the cost of the training project realization (effect: undervaluation of the training offer and lack of interest in participation in lifelong learning with the beneficiary's financial participation).

4. Perturbed balance between supply and demand on the labor market (training participants have often problems finding jobs according to the profile of the completed training).

The fact that the training projects are defined in the Supplements to the programs too broadly implies that the financed trainings are mostly of a general nature. What is missing is their adaptation to the nature of different branches of the economy and a direct reference to the practice of functioning of given enterprises (for instance, in the Lublin Region the trainings offered within the frames of activity 2.3. of IRDOP included: barman with the knowledge of English that did not meet with interest unlike the offer of training including the driving license C+E, where waiting lists were created. Specialist trainings in turn, offered within the frames of open projects, focus on teaching very narrowly defined abilities (e.g. welder) and thus they do not significantly contribute to building of the information society. The economy's human resources development goes on in an uncoordinated, territorially imbalanced way and is unevenly distributed among the sectors. The greatest obstacle created by the current form of support is the difficulty to determine the degree of the needs' satisfaction in given sectors and to identify fields, where needs are still urgent but the support is missing. Aid is addressed in a fragmentary and dispersed way, and not in a rational way, in accordance with the accepted strategy of development.

An instrument that would contribute to reaching a better equilibrium between the supply and demand for the EU trainings, could be the individual learning account (ILA). This is a preferential savings account (supported by the state budget) devoted to finance spending on educational aims. The British model of ILA bases on the idea of three sources of investment in education, i.e. the investment of the learning person (adult), the employer and the state¹³.

Introducing ILA would also create a chance to produce an added value on the EU programming for the years 2007-2013 in Poland. This is about awakening a true interest of the inhabitants (especially in rural areas) in bearing personal costs of lifelong learning. The process of Polish agriculture modernization is a great opportunity to shape an

¹³ I. Kowalska: Edukacyjne konta osobiste instrumentem rozwoju pozarolniczych funkcji wsi. In: Turystyka w rozwoju obszarów wiejskich. I. Sikorska– Wolak (ed.). Wydawnictwo SGGW, Warszawa 2007, pp. 105 – 118.

attitude among the citizens that would be focused on the value of lifelong learning¹⁴. This will be implied by a very favorable combination of legal circumstances. Firstly, farmers are already conversant with the basic rules of individual banking – this knowledge comes from, at least – the necessity to open an account in order to receive the EU direct payments. Secondly, farmers can feel more motivated towards education, when they are aware of the possibility of losing the direct payments or their decrease as a result of not obeying the EU rules (cross-compliance principle¹⁵).

The state education policy in the 21st century should base on new instruments of adult education system financing. ILA could be an attempt to introduce good practices in this field in Poland. Translating the British ILA model to the conditions of Polish village development, the first recipients of this offer should be those who dispose of farms smaller than five hectares, that is to say those, who are at the highest risk of losing profits as a result of the agricultural sector modernization. ILA for farmers would be financed by the state budget (with the support of the EU structural funds), and the account holder's own financial input. The usage of the farmer's own resources would be a condition for receiving the state budget money. The function of the account's operator would be assigned to a bank, for example, a cooperative bank¹⁶. Whereas the ILA administrator (the client desk) would be for example, Lifelong Learning Centers (LLC) or Centers of Vocational Training (CVT).

Conclusions

The above-mentioned dilemmas in the field of EU funds management can determine the actual range and the quality level of educational services offered to the adult Poles. Therefore, in order to improve the system of state education policy financing from the EU funds, the following steps should be taken:

1. make the evaluation of the EU funds management a function of public management (promoting, in a transparent and easy to understand by the recipients way, civic attitudes focused on a conscious engagement in the process of EU funds absorption in a relation: individual input – a concrete individual gain);
2. improve the system of subsidy granting to the applicants (intensification of trainings for those who assess and those assessed – mainly in budget drafting and in the analysis of financial reports attached to the project);
3. create, for the needs of implementation of new instruments of lifelong learning financing (e.g. ILA), a consistent institutional system embracing three spheres of actions: research projecting (academic centers), legal norms (parliament), and implementation

¹⁴ I. Kowalska: Financing of distance learning in rural areas by the European Social Fund. In: Problems of world agriculture. Polish Agriculture and Food Economy within the EU Framework. Warsaw University of Life Sciences Press, Warsaw 2007, pp. 46 – 52.

¹⁵ Such are the consequences provisioned by the Common Agricultural Policy. The legal basis for this kind of actions is article 51 of the Council Regulation No. 1698/2005, of Sept. 20th, 2005 concerning the support of rural areas development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 277/1 of 21.10.2005), as well as the provisions of the Commission (EC) regulation no 1974/2006 of December 5th, 2006, determining the detailed rules for implementation of the Council (EC) regulation no 1698/2005 concerning the support for rural development by the European Agricultural Fund for Rural Development (EAFRD) (OJ L 368/15 of 23.12.2006).

¹⁶ I. Kowalska: Bank Services for Structural Funds on the Example of Individual Learning Accounts. *Ekonomika i organizacja gospodarki żywnościowej* 65/2008, p. 31 – 42.

(government administration and local administration, subjects of the market of educational services, bank sector).

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Streszczenie

Członkostwo Polski w UE oznacza, że system edukacyjny naszego państwa powinien z jednej strony sprzyjać implementacji gospodarki opartej na wiedzy (inwestycje w przyszłość pokoleń/wspieranie innowacji), a z drugiej wspierać działania mające na celu ograniczanie skali bezrobocia, które pozostaje w ścisłym związku ze sferą ubóstwa obywateli (inwestycje w teraźniejszość/wyrównywanie dochodów). Przyznane Polsce środki z funduszy strukturalnych w II okresie programowania UE mają wspomóc realizację powyższych oczekiwań cywilizacyjnych. Obsługa tych środków napotyka jednak na wiele problemów. Artykuł poświęcony jest analizie dylematów systemu finansowania polityki edukacyjnej państwa ze środków UE, tj.:

1. dylematu odmiennej koncepcji obsługi środków unijnych przez płatnika (Ministerstwo Finansów) i Instytucji Zarządzających (np. w PO KL);

2. dylematu rozbieżności w ocenie zasadności skierowanych do dofinansowania projektów pomiędzy oceniającymi (asesorzy i eksperci Ministerstwa Rozwoju Regionalnego a ocenianymi (projektodawcy);

3. dylematu nierównowagi popytu i podaży w zakresie zainteresowania beneficjentów ostatecznych proponowanymi im formami wsparcia unijnego.

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