



EUROPEAN COMMISSION  
EUROSTAT

Directorate D: Government Finance Statistics (GFS) and quality

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Central Statistical Office of  
Poland  
National Accounts Department  
Ms Maria JEZNACH  
Director  
Al. Niepodległości 208  
PL - 00925 Warsaw

**Subject: Consultation of the statistical recording of the PPP project concerning the Poznań incineration plant.**

**Ref.: CSO letter RN.05.4000.59.2015.1**

Dear Ms Jeznach,

Following your letter of 9 June 2015, Eurostat would like to react to your request for consultation of the statistical recording of the PPP project concerning the Poznań incineration plant.

#### *Description of the case*

The authorities of the City of Poznań are in the process of implementing a project concerning the design, construction, maintenance and exploitation of the city incineration plant. It is performed in cooperation with a private company SITA Zielona Energia Sp. z o.o. The construction phase started in April 2014. At present, the project has been included in the balance sheet of the general government. However, in view of the new and complex characteristics of the project, the Polish authorities have asked Eurostat for an opinion concerning the appropriate statistical recording of the project in national accounts and in the EDP statistics.

#### *Documentation provided*

In its letter, the CSO provided a general description of the case, a methodological analysis and its views on the proper statistical classification of the project. The CSO highlighted that the analysis was based on the contract and business model that was valid for the year 2014. However, the CSO also wrote that, at the beginning of 2015, there had been changes in the financial structure of the project, due to the presence of the EU co-financing. At the moment of drafting the letter, the new financial model including the EU co-financing was not available to the CSO.

European Commission, 2920 Luxembourg, LUXEMBOURG - Tel. +352 4301-1  
Office: BECH E4/831 - Tel. direct line +352 4301-35402 - Fax +352 4301-35199

<http://epp.eurostat.ec.europa.eu>  
[eduardo.barredo-capelot@ec.europa.eu](mailto:eduardo.barredo-capelot@ec.europa.eu)

Together with the letter, extensive documentation in Polish language was provided containing:

- copy of the contract signed between City of Poznań and SITA Zielona Energia Sp. z o.o.,
- transcription of the parts of the discussion between CSO National Accounts Department and the representatives of the City of Poznań (meeting in Poznań on 17th February 2014),
- copy of the whole correspondence between the CSO National Accounts Department and the City of Poznań, concerning the case.

### *Eurostat view*

Eurostat has carefully analysed the information provided in the CSO letter of 9 June 2015. Particular attention was devoted to the changes introduced to the project at the beginning of 2015 and to the non-availability, for CSO analysis, of the finalised financial model of the project including the EU-financing.

Taking into account the above, Eurostat would like to ask the Polish statistical authorities to provide an updated methodological analysis of the project including the provision of EU funds, along with the complete set of documents related to the project. The documents should include the finalised version of the contract, the presentation of the financial model and the description of the revenue sources of the private partner related to this project. Please note that all documents should be provided in English.

### *Conclusions*

Upon receipt of the updated methodological analysis and of the complete set of documents related to the PPP project in Poznań, Eurostat will revisit the case and communicate to the Polish authorities its view on the appropriate statistical recording of the project.

### *Procedure*

We would like to remind you that Eurostat is committed to adopting a fully transparent framework for its decisions on debt and deficit matters in line with Council Regulation 479/2009, as amended, and the note on ex-ante advice, which has been presented to the CMFB and cleared by the Commission and the EFC. Eurostat intends, therefore, to publish all future official methodological advice (ex-ante and ex-post) given to Member States, on the Eurostat web site. In case you have objections concerning this specific case, we would appreciate if you let us know. In any case (regardless of whether you have objections or not) we would like to receive an answer from you on the issue no later than **2 October 2015**.

Yours sincerely,

Eduardo Barredo Capelot  
(*e-Signature*)  
Director