

CONSEQUENCES OF THE CHANGE IN NATIONAL PARKS' FINANCING IN POLAND AFTER 2011

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Abstract

Significant changes in the financing of national parks were introduced in Poland in the years 2010–2015. Until January 2011 national parks were operating as state budgetary units, however the amount of subsidies received from the state budget was insufficient (PLN 84 165 million in 2009 and PLN 87 667 million in 2010). These funds were being allocated mostly for salaries and their derivatives, and therefore national parks were forced to look for other sources of financing. Since national parks didn't have legal personality and couldn't conduct business activity, a decision to establish subsidiaries to all national parks has been made. The subsidiaries financed themselves with their own means, they were also in a position of receiving earmarked subsidies from the state budget. The subsidiaries were the main source of national parks' financing and their share in carrying out tasks related to the parks objectives was about 50% on average. Unfortunately, the subsidiaries' activity could also negatively affect the protected ecosystems (e.g. through increasing sales of wood).

The national parks' financing system, which had been in use before 2010, was not ready for receiving the funds directly from the EU. The EU funds as a source of financing were used only in a few parks and mostly in relatively small amounts. In 2009, 65% of national parks didn't have any projects financed, or co-financed by the EU funds. Implementation of a different financing mechanism was necessary.

Implementation of new public finance regulations (January 2011), led to a close-down of the national parks' subsidiaries and a transformation of the national parks – state budgetary units – into state legal persons. The transformation allowed the national parks to allocate their revenue and improved the transparency of their financing. On the one hand the introduced changes allowed the national parks to retain the income and efficiently apply for subsidies, but on the other hand some concerns about excessive commercialization of the parks activity have been raised.

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Due to the implemented changes the economic situation of big, well organized parks has improved – notably in those parks where a significant part of income is generated by the availability of the parks area for tourism e.g. Słowiński National Park. Managerial skills of the board of directors and the employees' competences (especially within the scope of obtaining the EU funds) have become a major factor. Increased autonomy and resulting from this situation responsibility led to growing concerns about the functioning of financially weaker parks in the future. Limitations of the system are indicated by the financial forecast for 2016. Positive net result is forecasted only in four national parks (Słowiński, Gór Stołowych, Narwiański and Ujście Warty) while in the remaining 19 parks negative net result in the total amount of PLN 13 311 million is predicted.

The aim of the paper is to analyze and evaluate changes in the national parks financing in Poland in the years 2010–2015. Source materials, i.e. reports of the Central Statistical Office of Poland, reports and data of the Polish Ministry of the Environment, and reports of the Polish Ministry of Finance have been used in the paper. Furthermore, in order to deliver a comprehensive and objective analysis of the multifaceted problems and issues, subject literature and legislation have been examined.

Key words: national parks, financial management, state legal person.

JEL Classification: Q59,Q50.

1. Introduction

Poland is a country with a long tradition of protecting environmental values and a well-deved system of complementary forms of protected areas. Over the last twenty years, fundamental changes have occurred in the protected areas management system, their financing and structure. Global trends show that diversification of forms, increasing acreage of protected areas, greater involvement of the public in the management of protected areas and diversification of sources of their financing concern not only Poland. (Pater and Zawilińska, 2014: 165).

Especially important position in the protected areas system is reserved for national parks which are the highest form of the environmental protection. In Poland, significant changes in the financing of national parks were introduced in the years 2010–2012 when national parks were converted from state budgetary units into the state-owned legal persons. It was expected that due to these changes the economic situation of the parks will improve and the parks responsible for their own financial economy could more efficiently obtain the additional sources of financing and improve effectiveness in using the resources. The aim of the paper is to analyse and evaluate changes in the national parks' financing in Poland after 2010.

Source materials, i.e. reports of the Central Statistical Office of Poland (GUS), reports and data of the Polish Ministry of the Environment, and data of the Supreme Audit Office have been used in the paper. Furthermore, in order to deliver a comprehensive and objective analysis of the multifaceted problems and issues, subject literature and legislation have been examined.

2. Characterisation of national parks functioning in Poland

National parks have a special role in the environment protection system. They cover areas of outstanding environmental, scientific, social, cultural and educational values, with an area of not less than 1000 hectares, on which the whole nature and qualities of landscape is protected. National parks are created to preserve biodiversity, resources, objects and elements of inanimate nature and landscape values, restoring proper state of natural resources and components and reconstruct distorted nature habitats, habitats of plants, habitats of animals or habitats of fungi. (Act of 16 April 2004 on Nature Conservation). There are 23 national parks in Poland covering a total area of 314.6 thousand hectares. The oldest parks are: Tatrzański NP, Białowiecki NP and Pieniński NP. (The environment protection, 2012). Fifteen national parks in Poland have been distinguished with the Category II in the IUCN Protected Areas Categories System (Dudley, 2008), and eight parks are UNESCO Biosphere Reserves (UNESCO). According to the Central Statistical Office of Poland there are 139 educational paths and 3655.6 thousand kilometers of tourist routes on the area covered by national parks. There are museums in all parks. The parks carry out the educational activity although the educational centres are not located in each one of them. In 2011 organized 4481 educational events. National parks run their own publishing activity. Each year around 11 million people visit national parks in Poland. (The environment protection, 2012). The key information on national parks is presented in table 1.

The main functions of national parks are the environment protection, ecological education, scientific research and making the environmental resources available. The area of the national park can be made available only in a manner which will not have a negative impact on the environment in the park.

The director of the national park is appointed through a competitive recruitment process and allocated the managerial tasks by The Minister of Environment. The director of the national park implements the provisions of the plan of protection tasks or the plan of protection and prepares financial plans. The Scientific Council of the national park is an advisory body in the area of the environment protection. Tasks related to protection of property and crime and offences combating are performed by the National Park Service. The national parks' activity is supervised by the Minister of Environment. The minister, by means of a regulation, grants a charter defining internal organisation of the national park, operating procedures of its body, and means of appointing proxies, to ensure efficient functioning of the national park and a proper realisation of its tasks. The Minister of Environment approves annual material tasks resulting from protection plan or protection tasks, and controls the functioning of national parks, tasks carried out in the parks, conducted business activity and realisation of financial plans (Pater, 2013: 2).

Table 1. Characterisation of national parks in Poland

| National park | Established | Area (ha) | Routes (km) | Category IUCN | No. of tourists thousand / year |
|-------------------|-------------|-----------|-------------|---------------|---------------------------------|
| Babiogórski | 1954 | 3390,5 | 55 | II | 75 |
| Białowiecki | 1947 | 10517,3 | 42 | II | 133,8 |
| Biebrzański | 1993 | 59223 | 463,7 | – | 27,2 |
| Bieszczadzki | 1973 | 29195,1 | 465 | II | 330 |
| „Bory Tucholskie” | 1996 | 4613 | 76 | – | 60 |
| Drawieński | 1990 | 11342 | 163,7 | II | 48 |
| Gorczański | 1981 | 7030,1 | 155,3 | II | 65 |
| Gór Stołowych | 1993 | 6340,2 | 196 | – | 335 |
| Kampinoski | 1959 | 38544,4 | 560 | II | 1000 |
| Karkonoski | 1959 | 5580,3 | 117,6 | II | 2000 |
| Magurski | 1995 | 19437,9 | 85 | – | 45 |
| Narwiański | 1996 | 7350 | 55 | – | 10 |
| Ojcowski | 1956 | 2145,7 | 39,7 | V | 400 |
| Pieniński | 1954 | 2371,7 | 35 | II | 710 |
| Poleski | 1990 | 9763,8 | 135,5 | II | 23,7 |
| Roztoczański | 1974 | 8482,8 | 30,5 | II | 100 |
| Słowiński | 1967 | 21572,9 | 144,3 | II | 317,1 |
| Świętokrzyski | 1950 | 7626,4 | 37,5 | II | 193,4 |
| Tatrzański | 1954 | 21197,4 | 275 | II | 2234 |
| „Ujście Warty” | 2001 | 8074 | 13,3 | – | 20 |
| Wielkopolski | 1957 | 7583,9 | 215 | II | 110 |
| Wigierski | 1989 | 15053,6 | 245,4 | V | 110 |
| Woliński | 1960 | 8134,5 | 50,1 | II | 1500 |

Source: own elaboration based on ‘The environment protection’ (2012)

3. Financing model of the national parks in Poland functioning before 31 December 2010

Until the end of December 2010 national parks in Poland were operating as state budgetary units, however the amount of funds obtained from the state budget was insufficient to ensure the parks day-to-day functioning. In the last year of functioning of this financing model the national parks obtained PLN 87.667 million, which constituted approximately 0.00029% of the state budget. Although since 2006 the amount of funds allocated for the national parks has been nominally increasing, their share in the state budget expenditures has in fact decreased. In 2010 these expenditures were comparable to those from 2001 (table 2).

Table 2. State budget expenditures on the national parks in selected years in the 2001–2010 period

| Expenditures | 2001 | 2002 | 2006 | 2008 | 2009 | 2010 |
|---|---------|---------|---------|---------|---------|---------|
| State budget expenditures [PLN million] | 181 604 | 185 102 | 225 829 | 308 983 | 321 221 | 301 221 |
| – expenditures on national parks [PLN thousand] | 55 273 | 52 680 | 54 104 | 75 006 | 84 165 | 87 667 |
| Share [%] | 0,00030 | 0,00028 | 0,00024 | 0,00024 | 0,00026 | 0,00029 |

Source: based on budgetary acts. (Zbaraszewski, 2013: 165)

The amount of state financing was insufficient to ensure the parks functioning in the all analysed years. (Activity and national parks financing, 2008). The budgetary funds in the parks were being allocated mostly for salaries and their derivatives. Other current expenditures in 2009 (incl. electricity, heating, maintenance, and other services), capital expenditures (construction investments, the purchase of fixed assets) and subsidies constituted only 26.3% of the budgetary funds, which resulted in only limited activity of national parks. The amount of capital expenditures was minimal (under 1% of the amount of total expenditure) (Siticki, 2010).

In this situation, national parks were forced to look for other sources of their activity financing. Since national parks didn't have legal personality and couldn't conduct business activity, retention of the profit generated by the parks was impossible. The parks revenue had to be transferred to the state budget (The Public Finance Act, 27 August, 2009) and due to this situation, a decision to establish so-called auxiliary enterprises in all national parks has been made. Auxiliary enterprises' operations significantly determined execution of the statutory tasks of national parks (especially in the area of the environment protection and tourist infrastructure main-

tenance). The enterprises covered the cost of their activity with the earned profit, they were also in position of receiving objective subsidies from the state budget. Pursuant to the regulations of The Public Finances Act dated 30 June 2005 auxiliary enterprises were obliged to transfer half of their profit to the state budget. The share of the revenue generated by the enterprises in carrying out tasks related to the parks objectives reached as much as 90%. This number was determined by the character of carried out activities, the enterprises revenue, extra-budgetary subsidies and the state budget funds (Activity and financing..., 2010). According to NIK (Supreme Audit Office), the share of the revenue generated by auxiliary enterprises in carrying out national parks' objectives in 2009 ranged from 25% in Bieszczadzki National Park, 32% in "Ujście Warty" NP, 79% in Drewniński NP and Świętokrzyski NP, 89% in Magurski NP to 94% in Woliński NP (Zbaraszewski 2013: 167). The importance of revenue generated by auxiliary enterprises was emphasised in the Ministry of Environment publications, in which it has been stressed, that the enterprises' revenue was the main source of national parks' financing and accounted for 50% on average in financing the parks statutory tasks realization (Activity and national parks financing, 2008). Some of the tasks carried out in national parks, i.e. strict environmental protection, roads and tourist routes maintenance, or unwanted trees clearance were financed entirely from auxiliary enterprises revenue (Babczuk and Krawiec 2009: 13–29). The enterprises' revenue was generated, among other things, by sales of wood and non-wood products, fees for the entrance to the park or some of its parts, fees for making the national park or its part available, fees for entrance to some park objects, sales of services, e.g. transport services and fees for access to natural, cultural and cartographic data of the park (Pater, 2013: 5). However, there was a growing concern that commercial activity of the enterprises could negatively affect the protected ecosystems (e.g. through increasing sales of wood).

In addition to revenue generated by auxiliary enterprises, national parks could obtain funds from other sources, however its share in financing the parks activity was considerably smaller. The obtained funds came mainly from The National Fund for Environmental Protection and Water Management and The Ekofundusz Foundation (Zbaraszewski, 2013: 168).

Polish accession to the European Union created an opportunity to apply for financial resources supporting national parks' activity from the European funds. Yet, the national parks' financing system, which had been in use before 2010 was not ready for receiving the funds directly from the EU. The EU funds as a source of financing were used only in a few parks and mostly in relatively small amounts. In 2009, 65% of national parks didn't have any projects financed, or co-financed by the EU funds. Low rate of use of these funds was a result, among other things, of the lack of mechanisms for joint EU funds acquisition by the parks in a case of too high, for a single national park, threshold values of accepted support projects. This shows that there was a financial barrier in the EU funds acquisition. Furthermore, national parks faced an institutional barrier restricting their activity as there was no institution

which could coordinate the parks' activity or represent the parks' joint interests at national level. The existence of significant barriers to national parks functioning was acknowledged by The State Council for Nature Conservation in its statement (The State Council for Nature Conservation, 2007). The Council identified numerous barriers and confirmed that national parks were in a state of crisis.

Similar post-audit conclusions were drawn by NIK (Supreme Audit Office) (National Parks Functioning..., 2006). NIK criticised the dualism of national park – auxiliary enterprise structure as well as the parks' legal obligation to transfer half of their revenue to the state budget. Implementation of new regulations, which would allow to use extra-budgetary sources of financing in a more efficient way, efficient management of resources, and implementation of solutions improving the effectiveness of the parks' activities has been postulated. (Babczuk and Krawiec, 2009: 13–26).

4. National parks' financing since 1 January 2011 (transitional model)

Inefficient organisational structure: park – auxiliary enterprise caused the change of national parks' functioning model. In the formula being in force before 2011 tasks performed by these units had been overlapping. Moreover, there was no clear organisational and financial division required by the Public Finance Act.

Due to the implemented changes since 1 January 2011 auxiliary enterprises operating with state budget units (incl. national parks), were not allowed to carry out the budget units' tasks, or gather financial means on the budget units' income account. In accordance with the new financing model, since the beginning of 2011 national parks have been transferring all their revenue to the state budget. The Ministry of Finance obliged itself to activate the money from a special-purpose reserve for tasks that had been performed by the auxiliary enterprises (Pater, 2013: 6). The amount of financial means depended on the revenue transferred by national parks to the state budget due to the principle that the financial means received by the parks cannot be higher than the generated revenue.

In 2011 the annual cost of national parks' functioning amounted to approximately PLN 200 million, with approx. PLN 137 million allocated from the state budget. The funds allocated to national parks within the 2011 state budget units' limit reached the level of almost PLN 84 million, and funds from the special-purpose reserve amounted to PLN 53 million. (The Council of Ministers ordinance..., 2011: 2). The measures allocated within the limit allowed only to finance the salaries of national parks' employees, excluding the former auxiliary enterprises employees taken on after these enterprises liquidation. The environment protection activities (including the tasks connected with making national parks accessible and remunerating employees from acquired auxiliary enterprises] were financed from the special-pur-

pose reserve and other sources (i.e. National Fund of Environmental Protection and Water Management, Voivodship Funds of Environmental Protection and Water Management in the total amount of approx. PLN 35 million). It should be noted that in 2011 foreign sources of financing were used on a larger scale and accounted to approximately PLN 28 million. (The Council of Ministers ordinance..., 2011: 2).

Analysing this method of financing one can see, that in the first quarter of 2011 the parks received the first tranche of means without any delay. However, the second tranche was not transferred in accordance with the terms of the agreement which resulted in reduction of the parks' (operating) costs to the minimum. National parks were settling only their utility liabilities and all tenders and repair works had been stopped. According to the Ministry of Finance that situation was caused by the lack of revenue generated by the parks. (Kraczyński, 2011).

The discussed model of national parks' financing soon turned out to be ineffective. Due to the liquidation of auxiliary enterprises operating in the parks it was necessary to change the operational and legal form of national parks, and introduce amendments to the Act of 16 April 2004 on Nature Conservation.

5. Financing model of the national parks in Poland functioning since 1 January 2012

The amendment of The Nature Conservation Act of 18 August 2011, which regulations have been in force since 1 January 2012, is of particular importance from the national parks' perspective. The amendment has changed the legal status of the parks. Since 1 January 2012, in accordance with the wording of Article 8a, national park is a state legal person within the meaning of Art. 9.14 of 27 August 2009 Act on Public Finances (Journal of Laws No. 157, item 1240 with later amendments).

Implementation of new public finances legislation led to the liquidation of auxiliary enterprises and, as a consequence, a different financing mechanism has been introduced. National parks have been transformed from state budget units into state legal persons. The parks' activity supervision has been entrusted to The Minister of Environment.

The amendment of The Nature Conservation Act was implemented in order to ensure more efficient applying for subsidies, improve the parks' financial condition and create good conditions for fulfilling the parks' environment and biodiversity protection function. National parks could also retain the obtained revenue and the jobs from liquidated auxiliary enterprises operating in the parks.

Since 1 January 2012 national parks – as state legal persons – have been carrying out an independent financial management covering the cost of their activity (incl. financing statutory tasks, e.g. concerning the National Park Service). The amendment of national parks' legal form hasn't significantly changed the statutory tasks of the parks. However, a lot of changes relating to financial management and preparing

plans and financial statements have been introduced. The basis of the parks' activity was their annual financing plan drawn up as lists of tasks.

In the current legal status, national parks can finance their activity from many diverse sources. Sources of the parks' revenue are specified in Article 8h (section 1 and 2) of the Act of 16 April 2004 on Nature Conservation. National parks' own revenue and other sources of the parks revenue are presented in table 3.

Table 3. Types of national parks' revenue

| Types of national parks' revenue (art. 8h, (1)) | |
|---|--|
| Subsidies | Revenue |
| <ul style="list-style-type: none"> – The state budget, – National Fund of Environmental Protection and Water Management and Voivodeship Funds of Environmental Protection and Water Management (also the loans) | <ul style="list-style-type: none"> – Fees for the entrance to the national park, – Fees related to the educational function of the park and fees for the entrance to objects related to the educational function of the park, – Fees for rooms for hire, – Lease or use of properties, – Sales of products within realisation of the plan of protection, – Sales of educational, information and scientific materials, – Sales of movable tangible assets, – agricultural activity, – providing information on the environment and the environment protection, – fees for providing information about natural, cultural and cartographic resources, – Punitive damages issued against convicted offenders, – Other sources resulted from the park activity |
| Optional revenue (art. 8h, (2)) | |
| – voluntary donations, | |
| – inheritances, bequests and gifts by will, | |
| – benefits in kind, | |
| – takings from events organized for the environment protection, | |
| – the EU funds, | |
| – foreign funds, non-reimbursable, other than the EU funds, | |
| – subsidies from local government units' budget for realisation task related to protection of environmental or cultural values in the region. | |

Source: own elaboration based on: Art. 8h of the Act of 16 April 2004 on Nature Conservation (Journal of Laws 2004 No. 92, item 880)

Another significant change in the system of national parks' financing is a possibility of incurring credits or loans (up to 60% of the amount of planned revenue or 60% of the costs of tasks carried out by parks) (the Act of 16 April 2004 on Nature Conservation).

Report on execution of the state budget in 2013 and financial plans of national parks within the 2016 budget have been used in analysing the financial situation of national parks (tables 4, 5). The presented data shows that subsidies from the state budget were the main source of the parks' revenue. Their share accounted for almost 38% of all revenue in 2013 and 35% in 2016. It should be noted that many national parks have been realizing or realized projects co-financed with the EU funds and they are being granted the additional budgetary measures for that activity. Eighteen parks planned such project in 2016 and will receive additional PLN 50 million from the state budget. Budget subsidies calculated in this manner account for 56% of all national parks revenue in 2016.

Table 4. National parks' financial plan for 2013 (executed)

| National park | Revenue | Including | | Expenditures | Including remuneration | Net result | The UE Project |
|-------------------|--------------|---------------------------|-------------------------------|--------------|------------------------|--------------|----------------|
| | | subsidies from the budget | revenue generated by the park | | | | |
| PLN thousand | | | | | | | |
| Babiogórski | 5577 | 2125 | 3040 | 5400 | 2325 | 168 | + |
| Białowiecki | 9162 | 4749 | 2654 | 10149 | 4711 | -987 | - |
| Biebrzański | 12733 | 5328 | 5170 | 12216 | 4747 | 517 | + |
| Bieszczadzki | 10588 | 4698 | 3608 | 11422 | 4109 | -834 | + |
| „Bory Tucholskie” | 2732 | 1785 | 413 | 2890 | 1422 | -158 | + |
| Drawieński | 7364 | 4007 | 2322 | 7799 | 2549 | -435 | + |
| Gorczański | 6346 | 3945 | 747 | 6899 | 2338 | -557 | + |
| Gór Stołowych | 8291 | 2761 | 4360 | 6875 | 2167 | 1382 | + |
| Kampinoski | 15091 | 2919 | 4785 | 16826 | 6944 | -1737 | + |
| Karkonoski | 10863 | 4496 | 4335 | 12834 | 3457 | -1977 | + |
| Magurski | 8325 | 5199 | 2294 | 8793 | 3917 | -468 | + |

continued tab. 4

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|---------------------|---------------|--------------|--------------|---------------|--------------|--------------|---|
| Narwiański | 3426 | 2380 | 817 | 3092 | 1002 | 334 | + |
| Ojcowski | 3819 | 2029 | 1529 | 4426 | 2180 | -608 | + |
| Pieniński | 4502 | 2021 | 2204 | 4625 | 2249 | -124 | - |
| Poleski | 7046 | 4079 | 1911 | 7069 | 2068 | -23 | + |
| Roztoczański | 8814 | 3182 | 4322 | 9226 | 3693 | -412 | - |
| Słowiński | 8645 | 3033 | 4340 | 7539 | 3074 | 1106 | + |
| Świętokrzyski | 7128 | 4808 | 1460 | 7624 | 2748 | -496 | + |
| Tatrański | 23532 | 6840 | 15545 | 24320 | 7454 | -788 | + |
| „Ujście Warty” | 5469 | 2167 | 2188 | 4421 | 1166 | 1048 | + |
| Wielkopolski | 7479 | 3338 | 3850 | 7037 | 2438 | 431 | + |
| Wigierski | 38199 | 4248 | 2440 | 39097 | 3895 | -904 | + |
| Woliński | 7248 | 3047 | 2750 | 8551 | 2242 | -1303 | + |
| Total amount | 222379 | 83184 | 77084 | 229130 | 72895 | -6825 | |

Source: own elaboration based on: the State Budget Act for 2013 (2013)

Revenue generated by the parks' activity accounted for approximately 35% of all national parks' revenue in 2013 and 33% in 2016 respectively. Act on Freedom of Economic Activity Nature permits a wide range of economic activities which can be carried out by national parks. Economic activity is defined as “gainful production, construction, trade and service activity, and exploration, evaluation and extraction of mineral deposits, as well as professional activity carried out in an organised and continuous manner” (the Act of 2 July 2004 on Freedom of Economic Activity). Restrictions in carrying out economic activity by national parks result from the provisions of the Act on Nature Conservation 2004 (art. 8 (2)) and apply primarily to activity which is inconsistent with the main aim of national parks creation, i.e. preserving the biological diversity, resources, formations and components of nature. Furthermore, it should be emphasised that economic activity ought to be treated as additional and not the main activity of the parks because conducting business is not the aim of the parks creation. However, the presented data shows that in 2013 and in 2016 business revenue exceeds the amount of state subsidies in 3 and 5 national parks respectively. Tatrański National Park was the leader of that trend and had the highest revenue in the years 2012–2016 but an increase of means generated by conducting business is noticeable in other parks as well. The planned income obtained by business activity in 2016 is about

7% higher (PLN 5.2 million) than the parks' income from 2013. Generating means from economic activity is a priority for the executives in a considerable number of national parks, which has been confirmed by research carried out in Roztoczański and Wigierski National Parks by B. Pater (2013) Due to such attitude to the parks functioning some concerns about overexploitation of national parks' resources can be raised. These concerns are justified in the light of growing negative net financial result. In 2016 a positive net financial result was forecasted only in four national parks (Słowiński NP, "Ujście Warty" NP, Narwiński NP and "Góry Stołowe" NP). The remaining 19 parks planned to close the year with a negative net financial result in the total amount of PLN 13.3 million (in 2013 it was PLN 11.8 million).

Table 5. National parks' financial plan for 2016

| National park | Revenue | Including | | | Expenditures | Incl. Remuneration | Net result | The EU projects |
|-------------------|--------------|---------------------------|--|-----------------------|--------------|-----------------------|---------------|-----------------|
| | | Subsidies from the budget | Subsidies from the budget +subsidies for the EU projects | generated by the park | | | | |
| PLN thousand | | | | | | | | |
| Babiogórski | 6259 | 2425 | 2425 | 3040 | 7053 | 2574 | -794 | - |
| Białowiecki | 10082 | 5354 | 5809 | 3303 | 11021 | 5391 | -939 | + |
| Biebrzański | 17606 | 5214 | 12134 | 3824 | 18516 | 5418 | -910 | + |
| Bieszczadzki | 12348 | 5105 | 7557 | 3010 | 13598 | 4822 | -1250 | + |
| „Bory Tucholskie” | 3855 | 2524 | 6024 | 475 | 3980 | 1720 | -125 | + |
| Drawieński | 7792 | 3046 | 4651 | 2733 | 7881 | 2865 | -89 | + |
| Gorczański | 6578 | 3433 | 3460 | 1475 | 6748 | 2692 | -170 | + |
| Gór Stołowych | 12432 | 2802 | 8182 | 4620 | 11502 | 2390 | 916 | + |
| Kampinoski | 29712 | 8524 | 13694 | 5000 | 30749 | 7645 | -1037 | + |
| Karkonoski | 14683 | 3577 | 10720 | 5162 | 14998 | 6725 | -327 | + |
| Magurski | 9074 | 4357 | 5584 | 2102 | 9802 | 4922 | -728 | + |
| Narwiański | 3356 | 1960 | 1960 | 831 | 3133 | 1194 | 221 | - |
| Ojcowski | 4747 | 2432 | 2432 | 1794 | 5290 | 2501 | -543 | - |

continued tab. 5

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|---------------------|---------------|--------------|--------|--------------|---------------|--------------|--------------|---|
| Pieniński | 5812 | 2441 | 4199 | 2311 | 6284 | 2617 | -472 | + |
| Poleski | 5763 | 2905 | 2905 | 1345 | 6033 | 2279 | -270 | - |
| Roztoczański | 9201 | 4074 | 4204 | 3955 | 10172 | 4101 | -973 | + |
| Słowiński | 14235 | 3726 | 3726 | 6033 | 12767 | 3747 | 1467 | + |
| Świętokrzyski | 5800 | 4010 | 7347 | 1040 | 6227 | 3146 | -427 | + |
| Tatrzański | 23282 | 6368 | 8554 | 17634 | 25392 | 8359 | -2110 | + |
| „Ujście Warty” | 6516 | 1860 | 9720 | 2500 | 5443 | 1399 | 1071 | + |
| Wielkopolski | 7668 | 3371 | 3371 | 3445 | 8185 | 2729 | -517 | - |
| Wigierski | 26085 | 4723 | 4723 | 3145 | 26312 | 4512 | -237 | + |
| Woliński | 8009 | 3488 | 4024 | 3578 | 9402 | 3148 | -1393 | + |
| Total amount | 250895 | 87719 | 137405 | 82355 | 260488 | 86896 | -9636 | |

Source: own elaboration based on: the State Budget Act for 2016 (2016)

There is however a legal issue related to conducting economic activity by national parks. Pursuant to the Act on Freedom of Economic Activity (art. 14(1)) an entrepreneur can start business operations after registration in the National Court Register (KRS). Yet the closed register of entrepreneurs in the Act on KRS excludes national parks, and therefore the parks cannot register themselves and carry out any economic activity. The parks try to conduct business by, among other things, establishing commercial law companies, public-private partnerships and cooperation with non-governmental organisations. (Zbaraszewski, 2016: 257)

Loans from the National Fund for Environmental Protection and Water Management and means obtained from the Forest Fund complement the sources of national parks' financing. Loans scheme aims to maintain the financial liquidity of these projects executed in national parks which are co-financed with the EU funds under the LIFE + Financial Instrument, Operational Programmes, i.e. Infrastructure and Environment (PO IiŚ), Regional Operational Programmes (PO RPO), and European Territorial Cooperation (PO EWT), and/or are financed with funds of the European Economic Area (EEA) Financial Mechanism 2009–2014 and the Swiss-Polish Cooperation Programme (SPCP). The total amount of loans supporting national parks within the Loan Scheme for the years 2012–2015 accounts to PLN 20 million (Zbaraszewski, 2013: 172). In 2009 projects financed and co-financed with the EU funds were carried out only in 8 national parks (Activity and financing..., 2010: 10) in 2013 such projects were carried out in 20 parks, and in 2016 they were planned in 18 parks.

6. Conclusions

The change of national parks' functioning model (2010) was caused (forced) by many difficulties faced by the parks, especially in the organisational and financial sphere. The main issue was the organizational and legal form of national parks which embraced two separate entities, i.e. state budgetary units and auxiliary enterprises. Revenue generated by the auxiliary enterprises was a considerable source of financing the tasks carried out in national parks. Insufficient financial means significantly limited opportunities of performing the parks' main activity and the same time the available budgetary funds were allocated mostly for remuneration. Due to the liquidation of auxiliary units a new mechanism of financing had to be created. Change of the legal form – from a budgetary unit to a state legal person – improved the transparency of the parks' financing. An unnecessary duality has been eliminated – the division for the national park and its auxiliary enterprise. In the new financial mechanism national parks gained greater financial autonomy (they can generate revenue from many sources, retain it or independently allocate the revenue). Another major change is a possibility of conducting business activity by the parks. However, due to defective legislation the parks cannot register themselves in National Court Register (KRS) and therefore they try to conduct business by, among other things, establishing commercial law companies, public-private partnerships and cooperation with non-governmental organisations. Generating means from economic activity is a priority for many national parks executives due to decreasing amount of state subsidies. Such attitude to the parks functioning rise some concerns about overexploitation of national parks' resources. These concerns are justified in the light of deteriorating financial results. In 2016 nineteen parks planned to close the year with a negative net financial result in the total amount of PLN 13.3 million.

It can be stated that the implemented changes in national parks' financing allow the parks to retain the income and efficiently apply for subsidies, but on the other hand some concerns about excessive commercialization of the parks activity have been raised. The problem concerns especially an increase of the revenue generated by sales of wood. National parks, contrary to the State Forests should not conduct the forest management with the aim of obtaining raw material.

Another significant change in the system of national parks' financing is a possibility of incurring credits and loans. That mechanism helps many parks in Poland to operate and invest. Greater autonomy of the parks means greater responsibility. Financial condition of the parks undoubtedly depends on the managerial skills of the board of directors and the employees' competences (especially within the scope of obtaining the EU funds). After the change of financing, national parks have become more active in obtaining external funds, i.e. the Forest Fund, the LIFE Fund and the Operational Programme Infrastructure and Environment.

It can be concluded that due to the implemented change of legal form strong, active, well-organised parks, especially those in which a significant share of revenue

is generated by making the area of park available, will benefit from the new regulations. Some problems with obtaining funds for activities will arise in financially weaker parks. And for that reason, a further discussion on the national parks' financing system is needed.

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SKUTKI ZMIAN W SPOSOBIE FINANSOWANIE PARKÓW NARODOWYCH W POLSCE PO 2011 ROKU

Streszczenie

W Polsce w latach 2010–2015 wprowadzono znaczne zmiany w systemie finansowania parków narodowych. Do stycznia 2011 roku parki narodowe funkcjonowały jako państwowe jednostki budżetowe. Wielkość dotacji otrzymywanych z budżetu państwa była jednak niewystarczająca (84 165 mln zł w 2009 r. i 87 667 mln zł w 2010 r.). Środki te przeznaczano przede wszystkim na wynagrodzenia i ich pochodne. W tej sytuacji Parki Narodowe zmuszone były szukać innych źródeł finansowania swojej działalności. Ponieważ nie posiadały osobowości prawnej, nie mogły prowadzić działalności gospodarczej, zdecydowano się na utworzenie przy każdym z nich gospodarstwa pomocniczego. Gospodarstwo pokrywało koszty swojej działalności z wypracowanych przez siebie środków, mogło również otrzymywać dotacje przedmiotowe z budżetu państwa. Podmioty te stanowiły najistotniejsze źródło finansowania parków, a ich udział w realizacji zadań służących celom parku wynosił przeciętnie około 50%. Niestety działalność gospodarstw mogła też negatywnie wpływać na chronione ekosystemy (np. przez dążenie do zwiększenia sprzedaży drewna).

System finansowania parków narodowych funkcjonujący do 2010 r. nie był przygotowany do bezpośredniego przyjmowania środków z Unii Europejskiej. Fundusze UE jako źródło finansowania wykorzystywane było jedynie w nielicznych parkach i zazwyczaj w relatywnie niewielkich kwotach. W 2009 roku 65% parków narodowych nie posiadało projektów finansowanych lub współfinansowanych z funduszy UE. Konieczne stało się stworzenie innego mechanizmu finansowania.

Wejście w życie nowych przepisów o finansach publicznych (od stycznia 2011 r.) spowodowało likwidację gospodarstw pomocniczych oraz przekształcenie parków narodowych – państwowych jednostek budżetowych – w państwowe osoby prawne. Pozwoliło to parkom narodowym dysponować swoimi przychodami i poprawiło przejrzystość ich finansowania. Wprowadzone zmiany z jednej strony umożliwiły zatrzymanie wypracowanych przychodów i skuteczniejsze wnioskowanie o dotacje, a z drugiej zrodziły obawy przed nadmierną komercjalizacją działalności parków.

W wyniku przemian poprawiła się sytuacja ekonomiczna dużych, dobrze zorganizowanych parków – zwłaszcza tych, w których dużą część przychodu stanowią środki z udostępniania terenów np. Słowiński Park Narodowy. Bardzo ważnym czynnikiem stała się przedsiębiorczość dyrekcji i kompetencje pracowników (w szczególności w zakresie pozyskiwania środków UE). Zwiększona samodzielność i związana z nią odpowiedzialność sprawiły, że w słabszych finansowo parkach pojawiły się obawy dotyczące przyszłego funkcjonowania. O niedoskonałości systemu świadczą prognozowane przez parki wyniki finansowe na 2016 r. Osiągnięcie dodatniego wyniku netto zakłada się w zaledwie czterech Parkach Narodowych (Słowińskim, „Gór Stołowych”, Narwiańskim, i „Ujścia Warty). W pozostałych 19 parkach przewiduje się ujemny wynik netto w łącznej kwocie 13 311 mln zł.

Celem niniejszego opracowania jest analiza i ocena przemian w finansowaniu parków narodowych w Polsce w latach 2010–2015. W opracowaniu wykorzystano materiały źródłowe w postaci opracowań Głównego Urzędu Statystycznego, danych Ministerstwa Środowiska oraz Ministerstwa Finansów. W celu możliwie wszechstronnego i obiektywnego przedstawienia wieloaspektowej problematyki wykorzystano właściwą tematycznie literaturę przedmiotu oraz akty prawne.

Słowa kluczowe: parki narodowe, zarządzanie parkami, finansowanie parków, narodowych.