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AN ASSESSMENT OF THE FINANCIAL SITUATION OF NATURALLY VALUABLE RURAL COMMUNES IN POLAND

The aim of this article was to identify and assess the financial situation of naturally valuable rural communes in Poland, set against the background of other rural communes and the entire country. The empirical material of the article concerns the whole of Poland, as well as all its rural communes. The figures concerning the years 2019–2021 were retrieved from the Local Data Bank of the Central Statistical Office in Warsaw. The collected and structured empirical material was developed in a descriptive, tabular, and graphic form, using a comparative analysis. Furthermore, all diagnostic characteristics were presented as a score, illustrating the financial situation of naturally valuable rural municipalities in Poland compared to other rural municipalities as well as the entire country for 2019–2021. This was an innovative approach to the discussed research problem. The analysis of statistical data confirmed the research hypothesis that the local governments of naturally valuable rural communes in Poland use the resources of the natural environment and successfully cope with existing difficulties related to the need to protect nature. Thus, they achieve similar economic and financial results to other rural communes in the country.

Keywords: rural communes in Poland, financial situation, areas of natural value.

1. INTRODUCTION

The interest of economic sciences in natural resources and their use is based on the fact that the use of the natural environment is closely related to the value of manufactured goods. The first views on this subject appeared in mercantilist and physiocratic economic thought, along with leading representatives of the so-called objective theory of value, such as W. Petty and R. Can-Tillon. It was then argued that the value of the produced material goods was determined by human labour and land, whereas the physiocrats attributed the land a function of the only factor for creating value and looked for sources of value created in the economy in the sphere of agriculture. It should be added that this was the first indication

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of the problem of valuation of elements of the natural environment (Czaja, 1993; Landreth, Colander, 1998).

The foundations of the classical theory of the use of natural environment resources were developed by A. Smith, D. Ricardo, T. Malthus and J. Mill. According to Smith, the level of economic development of individual nations results from the abundance of natural resources and depends on the general development of civilization combined with capital. The resources of the natural environment may, however, constitute a barrier to growth and as a consequence the process of capital accumulation is the condition for further economic progress. Ricardo believes that endowment with natural resources does not prejudice the level of national wealth. On the other hand, the barrier to economic development results from the law of decreasing land productivity, the effects of which are not compensated by growing revenues in the processing industry, which in turn has a negative impact on the rate of accumulation and differentiates the level of social product per capita. Malthus, on the other hand, treats resource scarcity and its economic effects as an axiom. There is an absolute limit to the availability of resources. According to his concept, the number of people grows exponentially, while the amount of goods that ensure their existence grows at an arithmetic rate. Hence, any increase in population requires an increase in the intensity of cultivation, and this entails a decreasing income. Mill argues that the primary goal of human activity should be to continue social progress, not to seek growth at all costs. In addition, attention is drawn to the importance of the natural environment for the quality of life, emphasizing recreational, aesthetic and psychological values (Smith, 1954; Ricardo, 1957; Mill, 1965; Bremond, Salort, 1997).

The neoclassical direction of economic theory also pays a lot of attention to the problems of natural resources and the environment of human life, and two groups of views should be distinguished in this respect, i.e., conventional (conservative) and alternative (revisionist) (Woś, 1995; Goodland, Ledec, 1987).

It should be added that traditional growth theories were dominated by treating natural resources as free goods with zero price, which resulted in a discrepancy between producer costs and social costs. On the other hand, contemporary theories promote the transformation of free goods into economic goods, as well as the creation of specific profits resulting from natural resources and the transformation of these resources into capital. As a consequence, these goods are indexed (Parteka, 1997).

An attempt to clarify the subject of environmental economics was undertaken in Poland in the late 1980s, with three basic areas of research distinguished, i.e., the economic theory of the use of natural resources, the economic theory of environmental conservation and the economic theory of pollution and environmental protection. In the first area, the study of the optimal allocation of renewable and non-renewable natural resources was adopted in accordance with the utilitarian or Rawls criterion³. The second area deals with the study of optimal conditions for the use of environmental resources from the point of view of recreation and aesthetic values as an alternative method of their exploitation⁴. The third

³ This aspect of environmental economics is dealt with, among others, by: A. Białaczewska, A. Bolewski, J. Dembowski, A. Jankowska-Kłapkowska, R. Ney, K. Wanielista.

⁴ This type of research is carried out, inter alia, by: W. Goetl, A. Kassenberg, J. Kolipiński, S. Kozłowski, A. Kukliński, W. Szafer.

area⁵ examines the effectiveness of achieving specific socio-economic goals in terms of micro and macroeconomics (Czaja, 1993).

Europe's rural areas are considered to be unique, in need of protection, and of great diversity of cultural, economic, and social value. Therefore, their development should include all the socioeconomic activities occurring in their area. Considering the features of the natural environment, one can distinguish rural areas with special natural values, i.e., "Valuable in terms of nature"⁶, and therefore also having a large tourist potential. It should be noted that the condition and resources of the natural environment and the manner of its development largely determine the landscape values of a given area, therefore they can both raise and lower its attractiveness in terms of tourism, recreation, as well as economy and innovation. Natural areas are areas of high biodiversity, rich in natural resources, as well as landscape and cultural resources, which deserve to be maintained in a state of relative durability. There are various criteria for the valorization of naturally valuable areas, such as the beauty of the landscape, the quality and specific use of land, microclimate, air purity, and resources of animate and inanimate nature. The main purpose of designating areas of natural value is the protection of existing natural resources. It determines starting and running a business (agricultural and non-agricultural) and influences the choices made by local governments and residents, including those regarding investment activities (Jalinik, 2002; Rowiński, 2006; Degórska, 2007; Zielińska, 2008; Kutkowska, 2010; Czudec, 2011; Nowacka-Rejzner, 2011; Lipińska, 2013; Musiał, 2017).

It should be added that in environmentally valuable rural areas, there is a basic dilemma, i.e., how to preserve the values of the natural environment, while using their resources for the implementation of development in the social and economic sphere. In fact, the implementation of development should be based on the specificity of a given area and, in this case on the values of the natural environment. However, launching such a process requires a comprehensive approach (from the international level at the European Union level to the local level) and structural adjustments, which in turn will not be possible without significant, purposeful external support. Otherwise, there will be an imbalance between the potential of these areas and its activation and use (Ślusarz, 2011).

Areas of high natural value perform a variety of functions, which generally include ecological, socio-cultural, and economic benefits. The policy of the local government (commune), which relates to the shaping of the natural system and the protection of natural values, is mainly responsible for the maintenance and implementation of these functions at the appropriate level, which is also aimed at shaping the cultural landscape of a given area that was there it has been recorded for centuries and testifies to the local identity. Maintaining a landscape characterized by high natural attractiveness requires considering its values in planning, design, and implementation activities, primarily in order to reduce or even eliminate the investment pressure on such areas. It constitutes a great threat to the preservation of important functions of naturally valuable areas in the future, especially those defined as ecological and socio-cultural (Musiał, 2017).

⁵ This area of environmental economics is dealt with, inter alia, by: A. Budnikowski, B. Fiedor, A. Ginsbert-Gebert, K. Górka, S. Łojewski, B. Poskropko, B. Prandecka, T. Żylicz.

⁶ In the literature, naturally valuable areas are treated as a synonym for legally protected areas. This is due to the fact that the best way to preserve valuable natural areas is to grant them a protective status (Dobrzańska, 2007; Cieszewska, 2008; Musiał, 2017).

On the one hand, naturally valuable areas may constitute a barrier to the functioning, development and free economic activity (agricultural and non-agricultural) as well as local self-government (commune) and inhabitants, and also for the implementation of investments, slowing down or even stopping the local socio-economic development. However, on the other hand, they can stimulate this development, especially through appropriate exposure and use of existing values (natural, landscape, tourist, recreational, and recreational as well as historical, cultural etc.), of course, provided that their durability is maintained (Lipińska, 2013).

The financial management of local government is a complex process, conducted in compliance with the legislative requirements within the local government budget. Ensuring the efficient and proper operation of this specific economy, which consists mainly of cash and property resources, requires strict compliance with many legal acts, standards, and budgetary principles. As part of the monetary management of local government, various public tasks and financial operations are carried out, relating to individual departments of public finance, with various legal and financial methods and instruments used (Chojna-Duch, 2003; Kosek-Wojnar, Surówka, 2007; Sołtyk, 2017; Sołtysiak, 2017; Sołtysiak, Suraj, 2018).

The financial management of the commune includes collecting income and revenues, as well as making expenses and expenditures in order to perform own and commissioned tasks. It determines its development and competitiveness and secures the fulfillment of the residents' needs. In assessing the income of the commune's budget, it is important to study changes in its amount, its dynamics, and structure as well as spatial differentiation. On the other hand, on the basis of the analysis of the expenditure, it can be determined to what extent the funds are allocated to solving current problems and to what extent to the promotion and development of the commune, as well as the improvement and increase of its competitiveness. It should be added that the analysis of the spatial differentiation of the level of budget revenues shows that high incomes of communes are not only the result of the resourcefulness of local government authorities, but also, for instance, of the location of capital and enterprises, changes in population, the condition of infrastructure, neighborhood or presence of cities, and tourist attractiveness (Podstawka, 2005; Hybel, 2010).

Investment expenditures in the financial economy of communes, apart from their own income, are an important factor characterizing their development possibilities. The wealth of communes clearly affects their investment opportunities. Units with higher budgetary income per capita usually also have greater investment opportunities. Moreover, the greater share of own revenues in total budget revenues allows local governments of communes to dispose of financial resources more freely, and thus creates the possibility of allocating larger amounts for investments. It is also important from the point of view of the municipalities' income independence. Income independence, understood as the provision of self-government units with their own sources of income and their free disposal, is precisely measured by the share of own income in the total amount of budget income. This type of income allows the local government to conduct its own income policy, while the external supply of their budgets in the form of subsidies and subsidies is a form of state's direct influence on local government finances (Gołaszewska-Kaczan, 2005; Sobczyk, 2010; Dziemianowicz, Kargol-Wasiluk, Bołtromiuk, 2018; Czudec, 2021; Szolno-Koguc, 2021).

The implementation of investments by municipalities is one of their most important public tasks, as it satisfies the basic needs of local self-government communities and contributes to their development. In investment processes implemented by municipalities,

there is a great difficulty in objectively assessing the effective allocation of resources, which results from the complexity of investment projects, the distribution of their effects and outlays over a long period of time, the multifaceted impact of investments on the environment, the multiplicity of investment stakeholders, and the occurrence of divergent interests between them. The specificity of this type of investments is their continuity, which means that the expenses for their implementation are systematically charged to the budget of a given local government unit, and the growing needs in this area make it necessary to look for sources of financing. Therefore, it is important that the investment effectively and efficiently meets social expectations and needs, but also does not adversely affect the financial situation of a local government unit, which could reduce its potential for further investments. In this way, a kind of closed system is created, in which the previously undertaken and implemented investments largely determine the potential and possibility of implementing subsequent investments. Therefore, it is important that local government units, when implementing a specific investment policy, consider both its socio-economic and budgetary effects (Filipiak, 2011; Błachut, Cierpień-Wolan, Czudec, Kata, 2018).

The financial situation of a commune constitutes its financial condition in a specific time period, resulting from its income and its structure, expenses and their structure, the degree of use of repayable funds, activity, and effectiveness in obtaining extra-budgetary funds, as well as the efficiency of managing financial and material resources. Local authorities should care about good financial situation of a given territorial unit, as it is an element of its competitiveness adding to the factors such as the ability to perform tasks, achieving budget balance, increasing assets and implementing and meeting the needs of its residents. Among a number of various conditions shaping the financial economy of a local government unit, including its financial situation, the most general include exogenous, endogenous, and mixed conditions. In addition, it is also possible to distinguish certain common categories, such as social, economic, environmental, and spatial conditions, as well as institutional, legal, and political conditions. The catalog of such factors is sometimes extended to include unexpected events, the consequences of which cannot be predicted, and which may fundamentally change the economic situation and the operating conditions of local government units. This event in 2020 was the appearance of the coronavirus pandemic (Ossowska, Ziemińska, 2010; Świrska, 2016; Bień, 2017; Standard, 2017; Stanny, Strzelczyk, 2018; Wójtowicz, 2018; Czudec, 2021).

According to research, the coronavirus pandemic reduced the financial stability of local government units. This is evidenced primarily by the reduction in the importance of tax revenues in the structure of their budget revenues, as well as limiting investment activity, especially in a situation where the vast majority of local governments ended 2020 with a budget surplus, and the dynamics of income growth was similar to their dynamics in the previous year. The factor that significantly improved the financial situation of local government units during the pandemic was the launch of the Government Fund for Local Investments, which, though varied depending on individual voivodeship, nevertheless, increased the total amount of budget revenues intended for investments. Due to the fact that the funds from this Fund went to local governments only in the second half of 2020, it was not possible to use them to finance investment tasks this year, and this in turn contributed to the creation of a budget surplus. Therefore, the real effect of launching the Fund should be visible in the coming years, and its manifestation should be the increased investment activity of local governments (Czudec, 2021).

2. PURPOSE, EMPIRICAL MATERIAL AND RESEARCH METHODS

The aim of the article is to identify and assess the financial situation of naturally valuable rural communes in Poland in comparison to other rural communes and the whole country.

The article presents a research hypothesis that assumes that local governments of naturally valuable rural communes in Poland use their natural resources appropriately and successfully cope with the existing difficulties related to the need to protect nature, thus achieving similar economic and financial results compared to other rural communes in the country.

The empirical material of the article concerns the entire country, as well as all rural communes in Poland. The figures come from the Local Data Bank of the Central Statistical Office in Warsaw and concern the years 2019–2021. The collected and structured empirical material was developed in a descriptive, tabular, and graphical form, using the method of comparative analysis.

To identify and assess the financial situation of rural communes in Poland, the following diagnostic characteristics that illustrate it in 2019–2021 were analyzed:

- total revenues of communes' budgets per capita (PLN);
- own revenues of communes' budgets per capita (PLN);
- share of own revenues in total revenues of communes' budgets (%);
- total expenditure of municipalities' budgets per capita (PLN);
- investment expenditure of municipalities' budgets per capita (PLN);
- share of investment expenditures in total expenditures of communes' budgets (%).

The article provides a point assessment of all diagnostic characteristics that illustrates the financial situation of naturally valuable rural municipalities in Poland compared to other rural municipalities and the whole country for the years 2019–2021. Individual diagnostic characteristics were compared with the average for the country, which was set at 100 points, and their prevalence or underweight was assessed respectively in all rural communes. Then, all points were summarized, and the mean was calculated (Chart 1). It should be emphasized that this is a new approach to the research problem discussed in the article.

3. RESEARCH RESULTS

When analyzing the environmental conditions of the economy and the financial situation of rural communes in Poland, it was assumed that the main feature in this respect is the share of legally protected areas in the total area. Therefore, all rural communes in Poland have been divided into two groups, i.e., rural communes, the so-called “Valuable in terms of nature” and other rural communes.

In Poland, the share of legally protected areas in the total area is quite high – 32.3%. However, the percentage of naturally valuable rural communes is rather small, as it amounts to 13.5% of all rural communes (Table 1).

The basic condition for effective and efficient implementation of their statutory tasks by municipalities is to ensure stable budget revenues, not only allowing for the financing of current expenses, but also allowing for undertaking new investment tasks (Czudec 2021).

In rural municipalities in Poland, the average value of total incomes in municipal budgets per capita in 2019–2021 is lower than the national average, which is PLN 6555.3. However, there is a variation between rural communes in this respect, with the average value of total incomes in communes' budgets per capita in 2019–2021 being slightly higher in the group of environmentally valuable communes. In all separated groups of rural

communes, the differentiation of the characteristic between particular communes is small and, therefore, its variability is low, and it is the lowest in the group of environmentally valuable rural communes, that is, this group of communes is the most homogeneous in this respect (Table 1).

Table 1. Total revenues of rural municipalities budgets *per capita* in Poland in 2019–2021 (in PLN)

Specification	Total rural communes	Group of rural communes	
		Naturally valuable communes	Other communes
Number of communes	1523	206	1317
Mean	5981.4	6109.0	5961.5
Volatility coefficient V (%)	21.7	14.5	22.7
Minimum	4322.2	4611.4	4322.2
Maximum	43632.4	10267.8	43632.4

Source: (Local Data Bank of the Central Statistical Office in Warsaw).

Rural communes in Poland are characterized by a clearly lower average value of the own incomes of the commune budgets per capita in 2019–2021, compared to the average for the entire country, which is PLN 3,198.5. It should be noted, however, that there are differences in this regard between rural communes. The average value of the own income of rural communes' budgets per capita in 2019–2021 is slightly lower in the group of naturally valuable communes. In all separated groups of rural communes, the differentiation of this characteristic between particular communes is high, i.e., its variability is also high, but it is the smallest in the group of naturally valuable rural communes, i.e., this group of communes is the most homogeneous in this respect (Table 2).

Table 2. Own revenues of rural commune budgets *per capita* in Poland in 2019–2021 (in PLN)

Specification	Total rural communes	Group of rural communes	
		Naturally valuable communes	Other communes
Mean	2159.0	2051.5	2175.8
Volatility coefficient V (%)	62.7	49.5	64.3
Minimum	788,5	901.5	788.5
Maximum	39046.3	7241.6	39046.3

Source: (Local Data Bank of the Central Statistical Office in Warsaw).

On average, the share of the own income in the total income of the budgets of rural municipalities in Poland in 2019–2021 is definitely lower than the national average, which amounts to 48.8%. However, there is a differentiation between rural communes in this respect; on average, the share of own income in the total income of communes' budgets in 2019–2021 is slightly lower in the group of naturally valuable communes. In all separated groups of rural communes, the differentiation of this characteristic between particular communes is rather small and very similar, and therefore its variability is low (Table 3).

Table 3. Share of own income in total income of the budgets of rural communes in Poland in 2019–2021 (in %)

Specification	Total rural communes	Group of rural communes	
		Naturally valuable communes	Other communes
Mean	35.2	32.8	35.5
Volatility coefficient V (%)	30.3	32.9	29.8
Minimum	15.4	16.8	15.4
Maximum	89.5	72.2	89.5

Source: (Local Data Bank of the Central Statistical Office in Warsaw).

In rural municipalities in Poland, the average value of total expenditure in municipal budgets per capita in 2019–2021 is lower than the average for the country, which is 6445.4 PLN. However, there is a variation between rural communes in this respect, and the average value of total expenditure in communes' budgets per capita in 2019–2021 is slightly higher in the group of naturally valuable communes. In all separated groups of rural communes, the differentiation of this feature between particular communes is small, and therefore its variability is low, and it is the lowest in the group of environmentally valuable rural communes, i.e., this group of communes is the most homogeneous in this respect (Table 4).

Table 4. Total expenditure of rural communes' budgets per capita in Poland in 2019–2021 (in PLN)

Specification	Total rural communes	Group of rural communes	
		Naturally valuable communes	Other communes
Mean	5671.0	5753.4	5658.2
Volatility coefficient V (%)	23.2	15.5	24.2
Minimum	3882.0	4235.3	3882.0
Maximum	43601.4	9859.7	43 601.4

Source: (Local Data Bank of the Central Statistical Office in Warsaw).

Rural communes in Poland are characterized by a similar average value of investment expenditure in commune budgets per capita in 2019–2021, as in the rest of the country (PLN 941.0). However, there is a differentiation in this respect between rural communes, because the average value of investment expenditure of communes' budgets per capita in 2019–2021 is slightly higher in the group of naturally valuable communes. In all separated groups of rural communes, the differentiation of this feature between particular communes is high, i.e., its variability is also high, however, it is the smallest in the group of environmentally valuable rural communes, i.e., this group of communes is the most homogeneous in this respect (Table 5).

Table 5. Investment expenditure of rural commune budgets per capita in Poland in 2019–2021 (in PLN)

Specification	Total rural communes	Group of rural communes	
		Naturally valuable communes	Other communes
Mean	917.2	954.5	911.4
Volatility coefficient V (%)	62.6	54.4	63.8
Minimum	48.7	94.0	48.7
Maximum	12556.7	3793.7	12556.7

Source: (Local Data Bank of the Central Statistical Office in Warsaw).

On average, the share of investment expenditure in the total expenditure of the rural municipalities in Poland in 2019–2021 is similar to the average for the entire country, where it amounts to 14.6%. There are also no major differences in this respect between the separated groups of rural communes. Moreover, in all of them the differentiation of this feature between particular communes is quite large and almost identical, that is, its variability is average (Table 6).

Table 6. The share of investment expenditure in the total expenditure of the budgets of rural municipalities in Poland in 2019–2021 (in %)

Specification	Total rural communes	Group of rural communes	
		Naturally valuable communes	Other communes
Mean	15,6	16,0	15,5
Volatility coefficient V (%)	40,6	40,7	40,6
Minimum	1,1	2,0	1,1
Maximum	41,3	40,5	41,3

Source: (Local Data Bank of the Central Statistical Office in Warsaw).

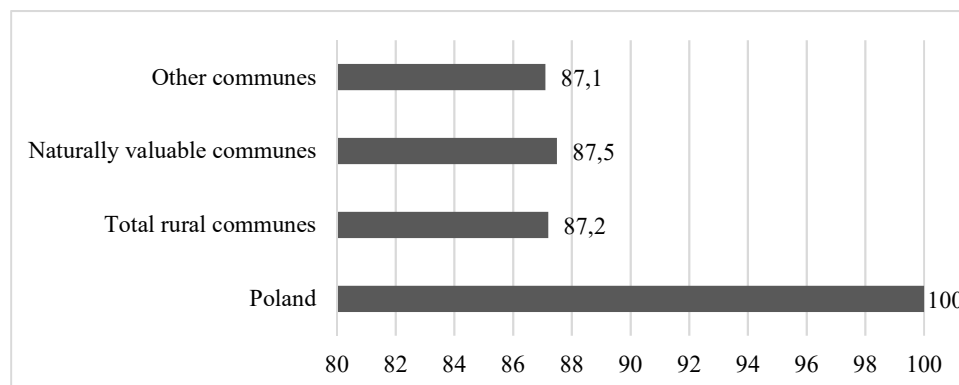


Chart 1. Scoring of the financial situation of environmentally valuable rural communes in the background of other rural communes in Poland and the country for 2019–2021 (Poland = 100.0 points)

Source: (Local Data Bank of the Central Statistical Office in Warsaw).

Chart 1 shows the results of the scoring on the financial situation of environmentally valuable rural communes against the background of other rural communes in Poland and the entire country for the years 2019–2021. It should be noted that rural communes in Poland are characterized by a worse financial situation on average, compared to the average for the whole country, and there are no major differences in this respect between the specific groups of these communes.

4. CONCLUSIONS

The environmental conditions of the economy and the financial situation of rural communes in Poland analyzed in the paper (i.e. the share of legally protected areas in the total area) do not play a significant role in this respect, nonetheless it is a positive one. Namely, in the group of environmentally valuable rural communes, there is a slightly higher average level of total income of communes' budgets per capita, as well as a slightly higher average level of total expenditures and investment expenditures of communes' budgets per capita compared to other rural communes, with less diversification of these characteristics between particular communes, which means that the separated group of environmentally valuable rural communes is more homogeneous in this respect.

The local governments of naturally valuable rural communes in Poland use the resources of the natural environment, and successfully cope with the existing difficulties and barriers related to the need to protect nature, achieving similar, and sometimes even slightly better economic and financial results in comparison with other rural communes in the country. Thus, it confirms the research hypothesis presented in the work.

However, the scoring of the financial situation of naturally valuable rural communes compared to other rural communes in Poland and the entire country showed that rural communes in Poland are characterized by an average worse financial situation, as the national average, and it is very similar in all the analyzed work for groups of these communes.

Therefore, it can be concluded that the share of legally protected areas in the total area, being an important feature of the natural environment, is not of great importance for shaping

financial situation of rural communes in Poland, but – as already mentioned – it may play a positive role in this regard.

It should be added that the presented results of statistical data analysis provide significant and up-to-date knowledge, which may be useful primarily for local government officials responsible for public local government finances as well as opportunities and directions in local socioeconomic development of rural communes, as well as for decision makers who implement regional development policy in Poland. At the same time, it justifies the need to continue similar research and analyzes.

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