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THE NATIONAL AND EUROPEAN AGRICULTURAL BUDGET FOR POLAND¹

Summary: Considerations on assessing the dynamics of expenditure, which are directed from the national budget and EU, their proportions and selected interdependencies occurring in the implementation of agricultural policy in Poland in the long run, ie in the years 1996-2012 (17 years) in the period before and after accession to the EU. The study is carried out at several levels. One is assessed the relationship of expenditure on the agricultural sector relative to total budgetary expenditure. Presented also share expenses with funds from the EU's total budget in Polish agriculture, which allowed to determine the relationship between the EU and national funding budgetary objectives in agricultural policy in Poland. Based on these observations it was possible to determine the status of the agricultural budget in light of the national budget before and after accession to the EU.

Key words: EU funding, national budget, agriculture

1. NATIONAL EXPENDITURES ON THE AGRICULTURAL SECTOR 1996–2011²

1.1. THE MACROECONOMIC CONDITIONS OF THE AGRICULTURAL BUDGET³

Considering the place for the subject sector in the economy one cannot ignore its macroeconomic conditions. It is important due to the fact that economic

¹ The text is the fragment of expertise for Institute of Agriculture and Food Economics entitled: *Krajowy i unijny budżet rolny dla Polski. Próba określenia proporcji, współzależności oraz efektów dla sektora rolnego*, Warsaw 2011.

² According to budgetary acts agricultural sector encompasses: Agriculture, agricultural markets and rural areas together with the budgets of voivodes and specific provisions.

³ References are made to the article: A. Czyżewski, A. Matuszczak, *Budżet rolny Polski przed i po akcesji do UE (Agricultural budget of Poland before and after the accession to the EU)*, [in:] W. Czernasty (ed.), *Gospodarka Polski po akcesji do UE. Wymiar ekonomiczno-społeczny (Polish economy after the accession to the EU. Socio-economic approach)*, z. 185, Wydawnictwo Uniwersytetu Ekonomicznego, Poznań 2011.

trends have a direct impact on the sector trends. Agriculture is a branch of the economy connected primarily with the economy within the framework of inter-industry flows, and through feedback, has an impact on the efficiency of the whole economic organism. In addition, both positive and negative phenomena on the macro scale are reflected in agriculture and its environment, evoking, after a slight delay, important repercussions. In other words, on the one hand the agricultural cycle is an integral part of the general economic cycle, whilst on the other hand its consequence.

At the beginning of the economic transformation (i.e. after 1989), the macroeconomic conditions were unfavourable. Due to system changes farmers were painfully affected by the severe fall in real income. Shortly before 1989 the prices favoured agricultural holdings – agricultural product prices were growing faster than the means of their production, which then were still controlled and subsidised. However, after 1990 we experienced a dramatic turnaround – the prices were liberalised; due to the high inflation rate, the correlation of the prices of products sold by farmers to the prices of products purchased by them decreased to a critical level of 37% (in 1990–92 compared to 1989). At that time a significant transfer of income generated in agriculture to non-agricultural sectors occurred through the price mechanism. The years 1992, 1994–1995 and 2000 saw price correlations profitable to the agricultural sector. In the remaining years they were negative, which facilitated the outflow of economic surpluses generated in agriculture to its environment. It is worth remembering that there is a strict, directly-proportional relationship between the parity of agricultural and non-agricultural income and the price scissors index; the correlation between income and gross product ratio, on the other hand, was not necessarily positive⁴. What proves this is the fact that in the 1990's price scissors were one of the basic factors behind the deterioration in the agricultural producers' income situation, in contrast with other sectors of national economy, in which the fall in income was primarily connected with the production situation⁵. At the same time, the agricultural income within the discussed period was consistently lower than the income of non-agricultural sectors.

At the beginning of the researched period the rural areas were overpopulated under the conditions of hidden unemployment, which resulted from the mass return of farmer workers from urban to rural areas and the drastic decrease in employment in State Agricultural Enterprises (Polish: PGR) and production in agricultural cooperatives. This resulted mainly from the negative trend defining the labour market in 1990–1993. Later, this trend was diverted – the registered unemployment fell, which was undoubtedly influenced by the improving economic cycle in the second half of the 1990's. The lowest level of unemployment

⁴ A. Woś, *Strategie rozwoju rolnictwa*, PWN, Warszawa 1992, s. 43.

⁵ For example, the share of agricultural production income in general agricultural income decreased from 77% in 1990 to 41% in 2001. In this period the income from gainful work increased from 11 to 25%, whilst the income from social benefits – from 6 to 24%. Por. J. St. Zegar, *Zróżnicowanie regionalne rolnictwa*, GUS, Warszawa 2003, s. 19.

within the period of economic transformation in Poland was recorded in 1998. Increasing unemployment (concerning agriculture as well) with no prospects of reversing these negative trends, marked the deepening crisis in the agricultural sector. The peasant economy generated hidden unemployment, which was reflected in agricultural holdings being unable to provide work for all members of the peasant family. It was estimated that during the years of the highest registered unemployment in Poland (2000–2003) the countryside was populated by over 25% registered unemployed persons and, in addition, ca. 1.7 million people being the hidden unemployed (this consists of persons employed in holdings with a near-zero work efficiency)⁶.

One should note that unemployment in rural areas is the problem of peasant families, but from the perspective of the whole of society (in the short-term period) it is favourable⁷, as the actual cost of the upkeep of the unemployed is shifted onto the peasant family, and does not burden the whole of society. This regards both real, current costs and the alternative costs equal to the costs of new workplaces which would have to be created for the unemployed in non-agricultural sectors. Naturally, from the point of view of the single agricultural holding it is unprofitable, primarily due to the decreased accumulative, and consequently investment, capacities, as well as the growing role of social benefits in these holdings. The current state of the economic cycle, with crawling economic growth and a relatively low inflation rate, creates reasonably advantageous conditions for the agricultural sector⁸. It is well known that the demand for agri-food products under the conditions of stabilising economic growth does not fall, due to relatively high income rigidity of the demand for these articles. Concurrently, we cannot state that this period is profitable as regards the closing price scissors, as the prices of articles purchased by agricultural producers decrease faster (or grow slower) than the prices of products sold by them. One of the remaining alarming issues is the relatively high unemployment rate, which significantly inhibits structural changes in rural areas, especially by locking the outflow of (considerable), released, labour resources active in agriculture to this day, as the currently generated macroeconomic conditions do not produce any alternative employment. After the visible decrease resulting from opening up of the European labour markets, the unemployment rate stabilised at a level which can hardly be described as natural (ca. 11%)⁹. In addition, the rate of unemployment is highly diversified regionally, which is reflected in, e.g. a three times as high unemployment, rate in some districts (e.g. Braniewski, Piski, Bar-

⁶ A. Woś, *Rolnictwo wobec narastającego kryzysu* (Agriculture in the Face of the Growing Crisis), IAFE, Warsaw 2000, s. 37.

⁷ A. Woś, *Rolnictwo polskie wobec procesów globalnych w gospodarce*, IERiGŻ, Studia i Monografie Nr 105, Warszawa 2001, s. 46.

⁸ Although the inflation rate in 2010 and projected for 2011 were fairly low, the situation on fuel and food markets in Poland, EU and global ones has changed so much that a considerable growth is currently expected in the years to come.

⁹ It is deemed that in developed economies the level of natural unemployment reaches 4–5%. Estimations concerning Polish economy indicate the level of 7–8%.

toszycki), as the average rate; these regions are characterised by a relatively low industrialisation level, with their economy focussed primarily on agriculture. Apart from this, the unemployed from rural areas are usually poorly educated, immobile and unemployed for a long time.

To sum up, we may conclude that within the years of the favourable economic cycle in the first period of economic transformation in Poland (the mid 1990's), agriculture in Poland did not consume the growing national income to the extent due (neither directly, through the growing demand for food products, and consequently growing agricultural income, nor indirectly – budgetary, through the retransfer and redistribution of the economic surplus) of the effects of this growth. The situation changed considerably in the period shortly before and after accession, which is reflected in the streams of financial resources flowing into the subject sector.

1.2. THE AGRICULTURAL BUDGET IN POLAND

The significance of agriculture and regulations in the agri-food sector is reflected in their share of the expenditures of national budget.

Until 2003 opinions on expenditures within the agricultural budget¹⁰ were filled with pessimism. There were grounds for believing that the irrational cooling down of the economy in 1997 exposed agriculture to an upcoming crisis. In fact, from the beginning of the economic transformation in Poland it was difficult to claim that agriculture was one of priorities in government policy – the share of expenditure for agricultural sector in budgetary expenditures indicated stagnation trends, with dangerous falls, as in 2002 – to the level below 2%.

Table 1. Expenditure share of agriculture, rural development and rural markets and the share of KRUS (the Agricultural Social Insurance Fund) in the state budget compared to basic macroeconomic indicators in 1996–2011

Before integration with the EU	1996	1997	1998	1999	2000	2001	2002	2003
State budget expenditures: total (1) in PLN million	101,751	127,736	143,441	142,095	154,141	182,258	183,970	193,408
Agriculture, rural development and agricultural markets (2) in PLN million	2,965.8	3,470.1	2,370.6	3,147.3	3,759.6	3,470	3261.3	4,428.9

¹⁰ A. Czyżewski, *Opinie o projektach ustaw budżetowych na lata 1997-2011 w części dotyczącej rolnictwa, rozwoju wsi i rynków rolnych (Opinions on projects of budgetary acts for the years 1997-2011 in the part concerning the Agriculture, rural development and agricultural markets) Section 0.10 part 32, 33, 35* as well as the remaining sections concerning agriculture, drawn up at the request of the Office of the Senate (the Office of Information and Documentation, Computing and Expertise Division).

cd. Table 1.

Before integration with the EU	1996	1997	1998	1999	2000	2001	2002	2003
% share (2):(1)	2.93	2.41	2.31	2.27	2.43	1.9	1.98	2.29
The share of expenditures on agriculture, rural development and agricultural markets with KRUS in total budgetary expenditures.	7.91	8.44	12.47	11.87	11.49	10.6	10.68	10.36
After the integration with EU	2004	2005	2006	2007	2008	2009	2010	2011
State budget expenditures: total (1) in PLN million	198,250	208,864	224,040	258,952	310,433	321,745	301,083	313,501
Agriculture, rural development and agricultural markets (2) in PLN million	5,729.4	7,999.5	8,379.1	17,137	19,617	19,380	12,901	12,704
% share 2:1	2.89	3.29	3.74	6.62	6.32	6.02	4.28	4.05
The share of expenditures on agriculture, rural development and agricultural markets with KRUS in total budgetary expenditures.	10.69	10.22	10.43	12.47	11.4	11.32	9.58	9.09

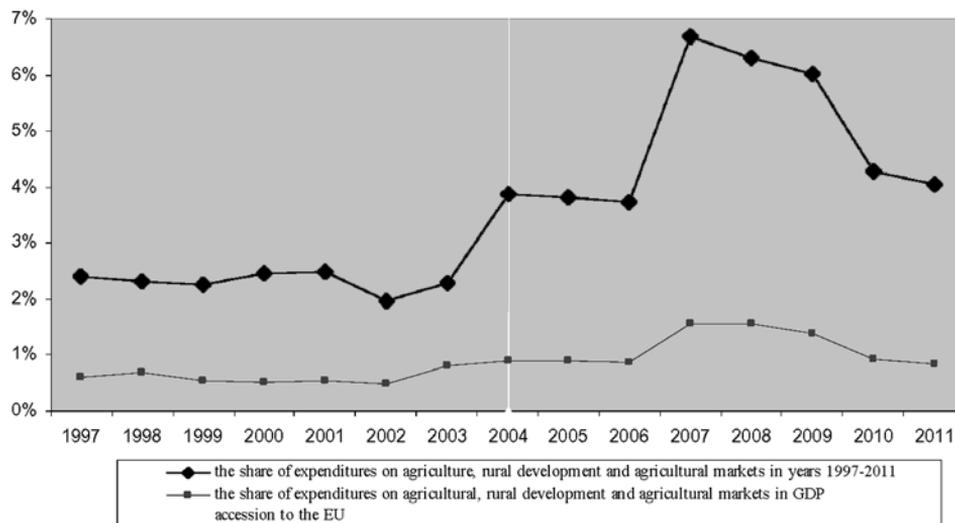
* Data according to the draft Budgetary Act for 2011.

- thick lines indicate the date of the introduction of the budget of European resources changing the relation of the tabs: (2):(1) and the last (3)

Source: Own compilation based on the Implementation of the Budgetary Act for 1996 (p. 2/8), 1997 (p. 2/8), 1998 (p. 2/9), 1999 (p.2/8), 2000 (p. 2/14), 2001, 2002, 2003, 2004, draft Budgetary Act for 2005, as well as 2005 and A.Czyżewski, *Opinion on the budget for 2002 in the section concerning agriculture, rural development and rural markets*, „Wies Jutra” 2002, nr 3, p. 2–5; A. Czyżewski, *Opinion on the budgetary act for 2003 in the section concerning agriculture, rural development and rural markets*, *Sejm Printed Matter No. 918*, „Wies Jutra”, 2003, nr 1(54); A. Czyżewski, *Opinion on the budgetary act for 2004 in the section concerning agriculture, rural development and rural markets*, „Wies Jutra” 2004, nr 1; A. Czyżewski, *Opinion on the budgetary act for 2004 in the section concerning agriculture, rural development and rural markets, for 2005, 2006, 2007, 2009, 2010 i 2011 respectively*, *The Department of Analysis and Thematic Studies of the Chancellery of the Senate of the Republic of Poland*.

Furthermore, there occurred situations where budgetary resources were not distributed or not used for the realisation of a number of objectives previously set out. Long-term negligence indicated the progressive marginalisation of the issues concerning agricultural, rural, and rural markets development in subsequent national budgets. Until 2003 the economic situation of agricultural holdings

Figure 1. The share of expenditures on agriculture, rural development and rural markets in state budgets and GDP in 1997–2011



* comparisons to previous years concern the provisions of budgetary acts

** expenditures on agricultural sector are the expenditures on agriculture, rural development and rural markets together with the budgets of voivodes and specific provisions disregarding the resources for co-financing and pre-financing the EU's objectives and programmes as well as those of KRUS.

Source: as in Table 1.

compared to the non-agricultural environment had not improved; on the contrary, the civilisation gap regarding most of them was increasing and degradation was deepening. The outlay projected in the budgetary acts was not sufficient to mitigate the basic problems of agriculture and the Polish countryside, such as the disparity of income and education and the state of social infrastructure.

The biggest, problem, however, was shortage of system solutions to facilitate structural changes in the researched sector, which could indirectly give a chance of the growth to agricultural producers' income¹¹. Investment processes were also not sufficiently supported, which strongly weakened the processes of reproduc-

¹¹ A. Czyżewski, *Rola polityki makroekonomicznej w kształtowaniu warunków zrównoważonego rozwoju rolnictwa (The role of macroeconomic policy in forming the conditions of sustainable agriculture development*, [in:] A. Czyżewski (ed.) *Contemporary problems of agribusiness in Poland. Zeszyty Naukowe nr 13 (Scientific Books No. 13)*, Pub. AE in Poznań, Poznań 2001, p.11; Economic volatility influenced the development processes of the sector, which reflected itself in the income situation of farmers, which, on the other hand, had an impact on the ability to meet the requirements on national and foreign markets. As a result, farmers, through the market mechanism, generated (in the form of primary income) ca. 75–77% of gross added value produced. Including taxes and mandatory benefits, this value is to be lowered by 2/3. This means that ca. 33% of the produced added value was taken over by the non-agricultural sector of economy.

tion in agriculture due to the low asset rate. It was not possible to implement a rule which proved to be successful in highly-developed countries – from the growth of income and investment in agriculture and rural areas to the quicker introduction of structural changes. Therefore, adjusting agricultural structures to the requirements of the modern market economy was out of the question. Directly before the accession of Poland to the EU voices were raised stating that Polish agriculture and countryside got through with the period of so-called ‘constructive destruction’¹².

Table 2. The dynamics of budgetary expenditures on the agricultural sector according to selected sections of the budget in 2005–2011 (in %)

Year	2005	2006	2007	2008	2009	2009 ^{c)}	2010	2011
Expenditures from the agricultural budget ^{a)}	39.8	4.7	104.5	53.9	-26.5	–	28.8	-7.5
KRUS	-8.2	4.4	1.2	4.1	8.1	–	-5.0	-2.3
Expenditures from the agricultural budget including KRUS	4.7	4.5	38.3	30.6	-13.6	–	7.4	-1.9
Total EU resources ^{b)}	59.2	28.1	8.1	26.4	9.2	–	-1.8	42

^{a)} Expenditures from the agricultural budget (expenditures from the budget on agriculture, rural development, agricultural markets and fisheries) include sections of the state budget directly connected with the agricultural sector: section 32 – Agriculture, section 33 – Rural development, section 35 – Agricultural markets, section 62- Fisheries, section 85 – Voivodeship budgets, section 83 – Specific provisions (including resources for national goals and resources for co-financing and financing programmes with the cooperation of non-returnable EU funds, as well as area subsidies and other payments under the Common Agricultural and Fisheries Policy).

^{b)} The total amount of resources from the EU is the sum of resources from the EU and expenditures on pre-financing the Common Agricultural and Fisheries Policy and operational programmes. The table respects the distinction between financing expenditures from EU resources and the fact that the return of refinanced expenditures is carried out with a delay of more than year.

^{c)} The Draft budgetary act for 2010 was drawn up based on the provision of the Act of 27 August 2009 on public finances. Therefore, resources for the repayment of loans concerning pre-financing of CAP were not included in the projections of state budget expenditures for 2010. In 2009 these resources were projected to amount to PLN 9,356 million. In order to bring the expenditures on agriculture projected for 2010 closer to the values from the previous year, this amount has to be deducted from the expenditures on agriculture in 2009.

Source: Own compilation based on the opinion on the budgetary act in sections concerning agriculture by A. Czyżewski in the monthly “Wieś Jutra” (“The Countryside of Tomorrow”) 01/2004, 01/2005, 01/2006, 01/2007, 01/2008, 01/2009, 01/2010, 1–2/2011 and the opinions on the draft budgetary acts for the following years 2004–2011 published by the Information and Documentation Office of the Chancellery of the Senate, Information and Expertise Department.

¹² A. Czyżewski, *Opinie o projektach ustaw budżetowych na lata 1997-2011 w części dotyczącej Rolnictwa, rozwoju wsi i rynków rolnych (Opinions on projects of budgetary acts for the years 1997-2011 in the part concerning the Agriculture, rural development and agricultural markets) Section 0.10 part 32, 33, 35* as well as the remaining sections concerning agriculture, drawn up at the request of the Office of the Senate (the Office of Information and Documentation, Computing and Expertise Division).

Since 2003 we have observed a distinct ‘bounce’ in the form of constant real growth of budgetary expenditures on the agricultural sector, which changed previously-observed trends. For the first time an opportunity emerged to directly improve the income situation of national agricultural producers and the reproduction processes in their agricultural holdings. Breaking the recession situation in Poland was being implemented through the improvement of the macroeconomic conditions of the functioning of the economy, in which chances were observed for inhibiting the growing degradation of Polish agriculture and the countryside. Strengthened budgetary outlays were not able to immediately solve the basic problems of the agricultural sector in Poland, as this requires many years of consistent agricultural policy. Note that even in 2002 the share of agriculture, rural development and agricultural markets in budgetary expenditures equalled 1.98%, so we may assume that compared to the period preceding the membership of Poland in the EU, the equivalent share in 2007–2009, i.e. after three years of membership, nearly tripled, to stabilise in 2010–2011 at the level of above 4% of total budgetary expenditure (excluding the resources of the EU and KRUS; cf. Table 1). At this point it is worth noting that since 2010 the agricultural budget has functioned in a different way, as the National Economy Bank (BGK) took over the servicing of the European resources budget, established on 1.01.2010, and thus became the central institution operating income, expenditures and deficit accrued in settlements with the EU. This resulted in separating these resources from the income, expenditure and deficit of the national budget¹³. Hence, the decrease in the share of expenditures on agriculture, rural development and agricultural markets after 2010 (cf. Table 1 and Table 2) occurred only in accounting terms, as in fact, these expenditures, together with specific provisions, were really higher by 28.84% in 2010 compared to the previous year. In 2011 these resources will really be higher by 7.55% compared to the previous year. Increased by KRUS-related expenditures, these resources make up 9.1% of total budgetary expenditures, and at the same time, 5.95% really higher than the year before, when this share equalled 9.58%.

The analysis of the above values allowed us to model relevant dependencies and trends. The 16-year period under research was divided into three sub-periods: first before integration with the EU (1996–2003), second after integration with the EU (2004–2009) and the third sub-period concerns the years 2010–2011, when the European resources budget was established, as specified above. Each of the estimated functions was substantially verified, the importance of the parameters as well as the whole model was tested, and the Shapiro-Wilk normality

¹³ In other words, expenditures on agriculture, rural development and agricultural markets till 2010 included the amount connected with the loan for pre-financing CAP, which raised the total amount of the above expenditures. Currently (since 2010) separating this amount within the framework of BGK makes it impossible to make direct comparison between different expenditures before 2010.

distribution was assessed¹⁴. The first three functions concern state budget total expenditures, expenditures on agriculture, rural development and agricultural markets, with and without KRUS (cf. Table 3). As a result, it has to be stated that before the integration with the EU, the state budget total expenditures grew faster than the expenditures on agricultural sector. In addition, considering absolute value, the first group registered an annual average growth according to the estimated model, by PLN 12.5 billion, whilst the agricultural sector by PLN 156.13 million, including KRUS by PLN 1,558.1 million, which means by 9.95%, 8.5% and 16% respectively. Thus, we may say that expenditures on social insurance were a very important factor dynamising the expenditures of the agricultural budget.

Table 3. The functions of trends concerning state budget total expenditures, expenditures on agriculture, rural development and agricultural markets, with and without KRUS (t=1 for 1996)

Specification	State budget total expenditures:	Expenditures on agriculture, rural development and agricultural markets	Expenditures on agriculture, rural development and agricultural markets including KRUS
for $t \leq 8$ (1996–2003)	$97.3 + 12.52*t$	$2,657 + +156.13*t$	$9,141.1 + +1,588.1*t$
for $t > 8$ and $t \leq 14$ (2004–2009)	$-60.76 + 27.35*t$	$-23,714.8 + +3,196.1*t$	$-13,458.7 + +3,634.2*t$
for $t \leq 14$ (2010–2011)	$1,218.24 - 130.1*t + 4.6*t^2$	$111,027 - 12,489.9*t + +396.5*t^2$	$901,797 - 112,431*t + +3,616*t^2$
explained variance share	98.9%	95.9%	94.3%
Shapiro-Wilk test	$p=0.7312 > 0.05$	$p=0.2141 > 0.05$	$p=0.9675 > 0.05$

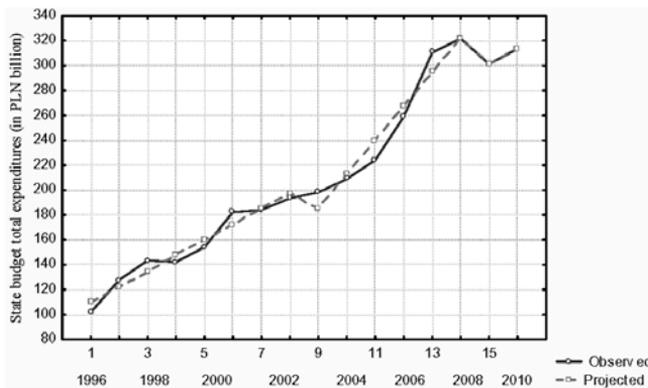
Source: own compilation with the help of STATISTICA 9.0 software

In the next period, 2004–2009, we observe the opposite phenomenon – the dynamics of expenditures on the agricultural sector were higher than total national budget (despite the fact that the latter also ‘sped up’, which resulted from the fact that we entered a growth-cycle phase). This might have been triggered by the necessity to increase national financing (under co- and pre-financing), so that acquiring EU resources would be possible. Considering the absolute value, the annual average growth in the state budget expenditures within this period

¹⁴ If a P-value were higher than 0.05, there would be no grounds for rejecting the model normality hypothesis.

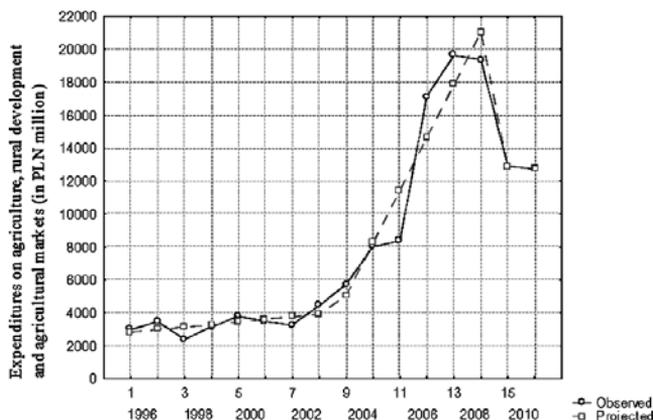
amounted to PLN 27.3 billion, whilst the agricultural sector by PLN 3,196.1 million, including KRUS by PLN 3,634.2 million, which gives an average of 9%, 10.3% and 12% respectively. Social aspects included in the expenditures on agricultural sector considerably changed the analysed curve. One can say that in the pre-accession period the expenditures on KRUS were a kind of stabiliser for the expenditures on the analysed sector (perhaps this was connected with their relatively high level). This stabilising function involved ‘hastening’ these expenditures within the periods of their lower growth (especially during 1996–2003) and ‘slowing down’ or ‘cooling down’ during the periods of better dynamics (2004–2009).

Figure 2. The state budget total expenditures in 1996–2011 – carrying and model values (in PLN billion)



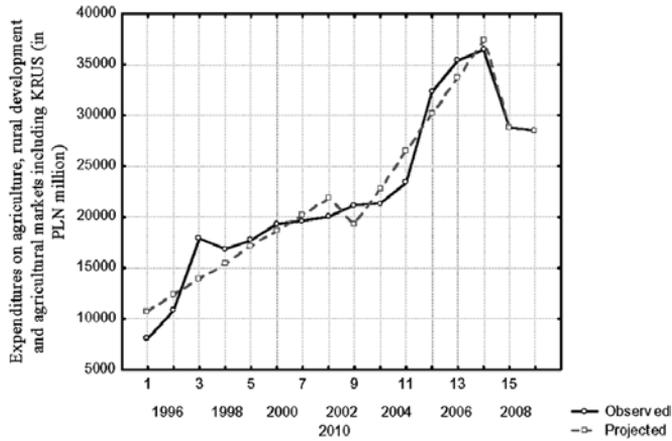
Source: own compilation based on the data from Table 1.

Figure 3. Budgetary expenditures on agriculture, rural development and agricultural markets in 1996–2011 – carrying and model values (in PLN million)



Source: own compilation based on the data from Table 1.

Figure 4. Budgetary expenditures on agriculture, rural development, agricultural markets including KRUS in 1996–2011 – carrying and model values (in PLN billion)



Source: own compilation based on the data from Table 1.

Since 2009 we have observed a reduction in expenditures both within the national budget and in the budget under discussion. However, the reasons behind these reductions are diverse. Expenditures from the national budget have slightly decreased due to the stagnation of dynamic economic growth resulting from the global financial crisis. Nevertheless, we are not witnessing a decreasing trend, as their level grew in 2011. The visible decrease in the expenditures on the agricultural sector is only apparent, due to the fact that the expenditures on agriculture, rural development and agricultural markets until 2010 included the amount connected with the loan on pre-financing CAP. Currently (since 2010) separating this amount within the framework of BGK makes it impossible to make a direct comparison between different expenditures before 2010.

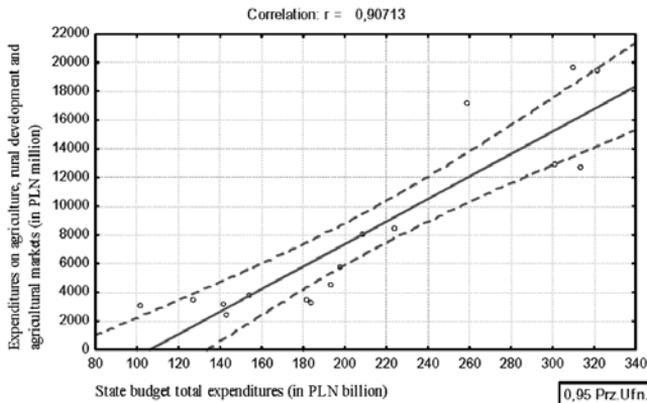
Apart from this, an attempt was made at indicating the co-dependencies between the expenditures from the national budget and expenditures on agricultural sector, with and without KRUS. According to the performed analysis we can state that expenditures on agriculture, rural development and agricultural markets are relatively strongly positively correlated with state budget total expenditures. Although a linear model was estimated, it is clear that in the pre-integration period agriculture was not one of the priorities in the government policy – the share of expenditure for the agricultural sector in budgetary expenditures indicated stagnation trends, as mentioned above, which resulted in a deteriorating economic situation in agricultural holdings compared to their non-agricultural environment.

Table 4. Co-dependencies between state budget total expenditures, expenditures on agriculture, rural development and agricultural markets, with and without KRUS (t=1 for 1996)

Specification	Expenditures on agriculture, rural development and agricultural markets <i>versus</i> state budget total expenditures	Expenditures on agriculture, rural development and agricultural markets including KRUS <i>versus</i> state budget total expenditures	Expenditures on agriculture, rural development and agricultural markets including KRUS <i>versus</i> expenditures on agriculture, rural development and agricultural markets
Regression function	<i>Expenditures on agriculture, rural development and agricultural markets (in PLN million) = 78.47 * state budget total expenditure (in PLN billion) – 8,335.5</i>	<i>Expenditures on agriculture, rural development and agricultural markets including KRUS (in PLN million) = 107.54 * state budget total expenditure (in PLN billion) – 268.9</i>	<i>Expenditures on agriculture, rural development and agricultural markets including KRUS (in PLN million) = 1.062 * expenditures on agriculture, rural development and agricultural markets (in PLN million) – 14,773.3</i>
coefficient of determination R ²	R ² =82.3%	R ² =89.6%	R ² =98%
Shapiro-Wilk test	p=0.3678>0.05	p=0.9436>0.05	p=0.7657>0.05
correlation coefficient	0.90713	0.95036	0.99003

Source: own compilation with the help of STATISTICA 9.0 software

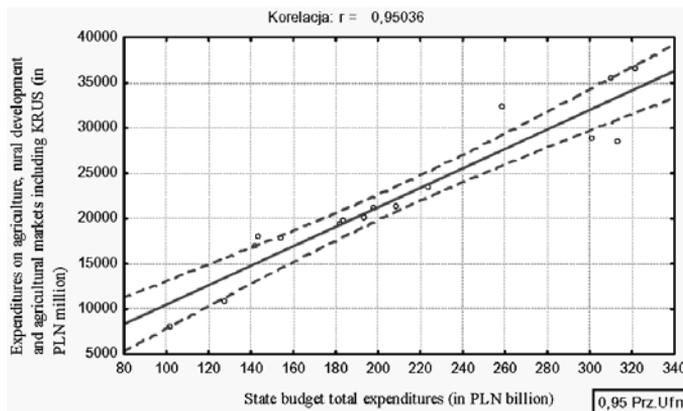
Figure 5. The dependency between state budget total expenditures and expenditures on agriculture, rural development and agricultural markets.



Source: own compilation based on the data from Table 1.

Since accession to the EU we have observed a significant, sustainable and real growth in budget expenditures on the agricultural sector, which reverts to previous trends, as mentioned above. Naturally, it is also an indisputable determinant of the improvement in the income situation of agricultural holdings and support for their reproduction abilities. The above dependency may also be interpreted in a way that achieving a certain, higher, level of total budget expenditures (and income) (PLN 180–200 billion) allowed us to see that the agricultural sector is also an important target for budgetary financing. This may confirm the hypothesis stating that in growing rich economies agriculture is diminishing, contributing little to GDP, but it does not grow weaker, as understanding the defectiveness of reproduction processes occurring within and the necessity to return economic surplus, which ‘leaks’ to its environment, conditions its efficient retransfer through the budgetary mechanism.

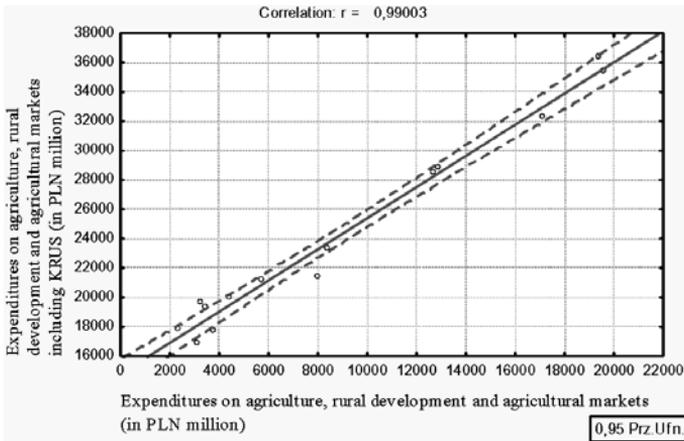
Figure 6. The dependency between total state budget expenditures and expenditures on agriculture, rural development and agricultural markets including KRUS.



Source: own compilation based on the data from Table 1.

The analysis of the second dependency concerning the relations between expenditures on agriculture, rural development and agricultural markets with KRUS and the state budget total expenditures indicated a relatively high, positive, co-dependence between both variables. At the same time, we may state that total budgetary expenditures growing by PLN 10 billion cause the growth in expenditures on agriculture, rural development and agricultural markets by PLN 0.75 billion on average. On the basis of the above function one may state that in the pre-accession period the agricultural sector was not as totally neglected as it may appear from earlier considerations. It is true that the question of system solutions facilitating structural changes was ignored, but as a substitute there appeared mandatory social obligations using KRUS.

Figure 7. The dependency between expenditures on agriculture, rural development and agricultural markets, with and without KRUS.



Source: own compilation based on the data from Table 1.

The third analysed dependency concerned expenditures on agriculture, rural development and agricultural markets, with and without KRUS (despite its methodologically-dubious correctness, due to the strong autocorrelation of both variables) pointed out that KRUS raised the annual average expenditures on the sector by PLN 14.8 billion. One may claim, however, that the growing expenditures on agriculture, rural development and agricultural markets marginally increased the growth in expenditures on KRUS (they raised it on the average annual scale by 6.2%).

2. EU FUNDING FOR BUDGETARY TARGETS CONCERNING AGRICULTURAL POLICY IN POLAND¹⁵

The Union budget differs from national budgets because EU does not finance directly the tasks that the Polish fiscal policy has got in its distribution function, but it is based on the assumptions of the pan-European character. It is relatively small, and owing to that it allows concentrating on the areas in which financial contributions spent provide real added value. The activities financed are those that enable the functioning of the EU and their realisation proves to be more profitable and effective owing to common financing from the European Union budget. Thus, inter alia, it finances the common policies

¹⁵ Based on fragments of the article by A. Czyżewski, A. Poczta-Wajda, A. Sapa, *Cash flows between Poland and EU under the CAP in view of economic performance of agriculture*, “Wieś i Rolnictwo” (The Countryside and Agriculture), 2010, nr 2, p. 109–122.

that Member States have decided to realise at the EU level, e.g. the Common Agricultural Policy¹⁶.

Within the settlements of Poland with the EU financial liquidity has been evaluated by taking into account the funds from the EU, the funds for pre-financing operational programmes and those with the purpose of financing and co-financing the Common Agricultural Policy and Common Fisheries Policy (CAP&CFP), including the Rural Development Programme PROW 2004–2006 and 2007–2013 (cf. Table 5).

Table 5. Settlements by Poland with the EU in the years 2004–2011 (in PLN millions)

Sing.	Specification	2004	2005	2006	2007	2008	2009	2010	2011
1	Resources from the EU	1951.7	3499.0	1935.1	2036.0	1993.8	124.5	–	–
2	Resources for pre-financing the SOP and CAP&CFP (Financing the Common Agricultural Policy and Common Fisheries Policy)	3405.5	5029.4	8992.4	9778.0	12934.0	16169.5	19167.4	22766.2
3	Co-financing and financing the CAP&CFP in the food-processing sector ^{a)}	2211.4	1804.8	4821.2	4454.5	6766.7	5439.2	4774.3	4726.1
4	The EU's own resources – the contribution of Poland to the EU budget ^{b)}	2389.1	10220.7	10322.3	10786.7	12080.1	12573.8	14082.1	15656.4
5	Resources from the EU in total ^{c)}	5357.2	8528.4	10927.5	11814.0	14928.9	16293.9	15993.4	22766.2

^{a)} The needs of the agriculture department in the area of expenditures in Part 83 – purposeful provisions that include resources for co-financing and financing programmes with the participation of non-repayable funds from the EU, and also the area payments and other payments within the Common Agricultural Policy and Common Fisheries Policy.

^{b)} The contribution estimated according to the conversion rate of PLN/euro 4.42 for 2005, PLN/euro 3.97 for 2006, PLN/euro 3.9 for 2007, PLN/euro 3.79 for a 2008, PLN/euro 3.35 for 2009 as well as PLN/euro 4.41 for 2010, PLN/euro 3.75 for 2011.

^{c)} The resources from the EU in total are the sum of the items 1 and 2.

Source: Own compilation on the basis of data and sources as in Table 2.

¹⁶ The Commission Communication to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, the Budget from the perspective of “Europe 2020”, COM 2011/555.

The resources from the EU in the period studied were connected mostly with financing the SAPARD (The Special Accession Programme for Agriculture and Rural Development) fund (over the first years of membership), PHARE (Poland and Hungary: Action for the Restructuring of the Economy), SOP (the Sectoral Operational Programme) (Restructuring and modernisation of the food-manufacturing sector and rural development 2004–2006, SOP Fisheries and fish processing 2004–2006). The resources reached the peak level in 2005 when they were planned at the level of PLN 3498.99 million (of which 154.05 million constituted funds for SAPARD, and PLN 1123.4 million for SOP restructuring and modernisation of the food-processing sector and rural development in the years 2004–2006). In the years 2006–2008 the funds from the EU were mostly connected with financing SOP restructuring and modernisation of the food-processing sector and rural development 2004–2006. In 2009 resources were at a relatively low level (PLN 124.48 million) when compared to the previous years. They were only intended in respect of SOP fisheries and fish processing 2004–2006, because the remaining programmes financed so far had expired¹⁷.

As suggested in the EU legislature the tasks from the field of operational programmes or the CAP&CFP are pre-financed by the national budgets of the Member States. Then, the verified positive expenditures are returned on the dates specified by the EU. Since 1.01.2010 the budget expenditures plan on refinancing has been available in the European resources budget. Within the expenditures from the budget, which are at the disposal of the Minister of Agriculture and Rural Development in the project of finance Law for the year 2011 a total of PLN 2766.164 million is expected. Over the analysed period the resources were rising constantly from the first year of membership (PLN 3405.5 million in 2004) excluding 2010, when they were planned at the level of 15993.4 million, i.e. lower than in 2009. Making use of the European Union resources within the Structural Funds, assistance programmes also require their proper co-financing and financing. For that reason the expenditures from the agricultural budget encompass the needs of the agricultural department in the area of the expenditures set out in the specific provisions. The specific provisions are partially intended for national objectives and partially for financing and co-financing the European Union objectives and programmes. For instance, in 2011 the latter will constitute over 76.6% of the specific provisions planned for expenditures on agriculture, rural development, agricultural markets and fisheries.

The expenditures planned connected with financing and co-financing rose from PLN 2211.4 million in 2004 to PLN 6766.739 million in 2008. Over the subsequent years they declined to the planned of PLN 4726.1 million in 2011¹⁸.

¹⁷ For more information on the subject of the EU resources intended for Poland in the early years of membership in the EU, see D. Czykier-Wierzba, *Wpływ pomocy Unii Europejskiej na wzrost konkurencyjności polskiej gospodarki i rolnictwa*, (The Influence of European Union Support on the Growth of the Polish Economy and Agriculture Competitiveness), [in:] M. Adamowicz (ed.) *Agrarian Issues in Poland and the World*, SGGW, Warsaw 2005, p. 351–359.

¹⁸ For instance, decreasing the amount that was intended to provide for co-financing and financing the Union programmes in 2009 within specific provisions, was connected, among oth-

The resources intended for financing and co-financing in 2011 will encompass, inter alia, area payments, intervention actions on the agricultural market, the Rural Development Programme 2007–2013, the OP (Operational Programme) the Sustainable Development of Fisheries Sector and Coastal Fishing Areas 2007–2013, and the Operational Programmes realised within the National Cohesion Strategy in the years 2007–2013.

The amounts granted to Poland by the EU for the agriculture, and the rural and agricultural market development in the form of the Union funds, as well as the resources intended for pre-financing the tasks of the CAP&CFP (so the resources from the EU in total) grew systematically in the years 2004–2011 (cf. Table 5). At the same time the funds constituted a significant part of all the planned resources for Poland from the European Union. In 2011 the resources that were intended to be transferred in total to Poland from the EU are planned at the level of PLN 22766.2 million and they will constitute 31.89% of the total resources coming from the Union budget (PLN 71390.5 million). If the loans from Bank Gospodarstwa Krajowego (the National Economy Bank) are taken into account within the resources for agriculture, i.e. PLN 24007.31 million in total, then the share increases to the level of 33.62% of total resources. Although the amount (without the resources of BGK) is nominally by over PLN 7 billion higher than the planned level in 2010, the share of the agricultural sector in it, mainly the objectives and tasks of the CAP&CFP is by about 4 percentage points lower than in 2010 (mainly because of an increase in the sum total of the resources for Poland from the EU in 2011). It should be remarked at this point that the share is showing a decreasing trend. According to the projects of the following Budget Acts it was 35.95 in 2010, and 48.49% in 2009, 41.49% in 2008, 43.28% in 2007, and 43.32% in 2006. The figures show that the trend for CAP share to grow in the Community economic policy of the EU to Poland present from the early years of Poland's membership in the EU has been substantially eradicated. It means that the CAP&CFP has got competition within titles that are paid for with the resources provided by the EU mainly in the form of programmes realised with structural funds within National Strategic Reference Frameworks 2009–2013 as well as the programmes with provision of resources from the Cohesion Fund. That explains the relative decrease in the share of the CAP&CFP in the Community economic policy of the EU and the eradication of the trend for its increase present in the years 2006–2009. In 2009, however, the high incumbencies of the Polish Agricultural Sector and Fisheries will still be present due to financial provision of the resources given by the EU.

Nevertheless, taking into account the planned expenditures for 2011 it will be noticed that paying PLN 1 from the national budget for co-financing and financing the basic objectives of the CAP&CFP (and set out in the specific provisions of the national budget as well as the resources for the loans from BGK) is accompanied by around PLN 4.8 spent from the European resources budget (PLN 22766.2

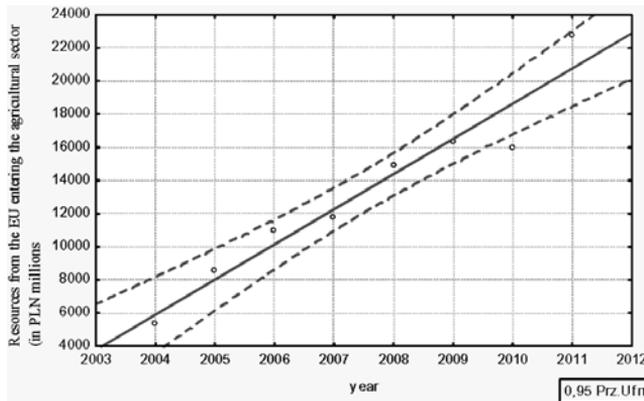
ers, with the expiring financing PROW (the Rural Development Programme) 2004–2006, and also terminating the co-financing of 4 *Transition Facility* projects.

million) on the above-mentioned objectives of co-financing and financing from the national budget (of course after returning the resources from the EU budget to the national budget, which in this case will take place in the years 2011–2012, as well as after paying a contribution for the year 2012 to the EU budget; it is necessary to remember that there are almost annual gaps in the financial movements with EU). Over the previous years the quantity was developing at the level of PLN 3.48 in 2010; PLN 2.69 in 2009; PLN 3.77 in 2008; PLN 2.53 in 2007 and PLN 2.44 in 2006. Considering the share of the agricultural sector in the Union resources granted to Poland it means that in 2011 the expanded agricultural sector and fisheries will benefit from PLN 1.53. The previous years the index was PLN 1.5 in 2010; PLN 1.30 in 2009; PLN 1.56 in 2008; PLN 1.10 in 2007 and PLN 1.06 in 2006. On average the years 2006–2011 showed the relation of PLN 1,34 [Czyżewski 2010]. If, on the other hand, the differences between the expected contribution of Poland to the EU budget in respect of the planned resources from the EU in total in the food processing-sector are evaluated in the analysed sector, it turns out that the difference is positive (except for 2005) and it shows a growing trend. For the year 2011 the difference is PLN 7109.8 million and is an amount 3.7 times higher than in 2010.

One can be firmly convinced then that the agricultural sector and rural areas in Poland, as well as fisheries, are also a net beneficiary of the integration process of Poland with the European Union in 2011. The year 2011 disrupted, then, the decreasing trend present in the years 2009–2010 and in respect of the benefits provided by the EU for the benefit of the agricultural sector and fisheries it will show to be the most beneficial in 2008.

An interesting issue seems to be examining whether the resources from the EU entering the agricultural sector were collected in respect of the national financing of agriculture, rural development and the agricultural market. The analysed relation of expenditures on the mentioned purposes towards the resources from the EU entering the agricultural sector shows a positive (though statistically-insignificant), relatively weak correlation. Also, the evaluated model of regression explains the studied phenomenon in an unsatisfactory way (the evaluated parameters are statistically insignificant, and the layout of the remainders does not fulfil the criteria of normality). It can be stated then that the accumulating expenditures on the agricultural sector from the national budget were not “forced” by the growing resources from the EU. It is difficult then to talk about their complementariness in respect of each other. The function concerning the trend of the size of the Union resources entering the agricultural sector was also evaluated (cf. Fig. 8).

The analysis of the trend of Union resources entering the agricultural sector showed that the beneficiaries connected with the countryside and agriculture gain on average PLN 2123.8 million more each year. The calculated function explains the studied phenomenon to a relatively significant extent. However, the question concerning its outlook usability in the light of the CAP reform and the financial perspective for the years 2013–2020 still remains unanswered. The first evaluations of the propositions presented by the European Commission show that

Figure 8. Resources from the EU entering the agricultural sector (t=1 for 2003)

Resources from the EU entering the agricultural sector (in PLN millions) = $2123.8 * t + 3768.8$
 $R^2 = 92.7\%$; evaluation of the normality of the remainder – test by Shapiro-Wilk $p = 0.5495 > 0.05$
 Source: as in Table 1.

the level of the current provision for the agricultural sector is not being deviated from. It can be said then that the rule saying that the agriculture of the EU Member States will experience exactly the same thing – namely, retransferring the leaking economic surplus, but in a different way – applying partially new instruments for providing for income, rural development, in the spirit of the European competitiveness, while respecting the rules of the sustainable development of the studied sector, is confirmed.

3. CONCLUSION

On concluding it is worth underlining that:

- The budget expenditure in the part devoted to the agricultural sector were an expression of compromise between the necessary and the possible for many years. At the same time, one cannot say that any particular economy sector was favoured to any extent, which would foster its competitiveness in relation to other branches. Whereas a justified claim is that up to 2003 expenditure ran at a stable but very low level, disallowing the fulfilment of the intended priorities of the national economic policy, aiming at restructuring the agricultural sector.¹⁹ Therefore, the connection of the national general budget expenditures on an agricultural sector was relatively insignificant.

¹⁹ It entailed, e.g., rationing the resources for structural pensions, afforestation, and also investments on realising the tasks within biological progress, aid for milk for the category EXTRA, constructing the IACS (Integrated Administration and control System) system, and also continuing the tasks of Chambers of Agriculture.

- From 2004 the situation underwent a remarkable change, both quantitative and qualitative. The analysis of budgetary acts shows that mainly owing to co-financing the Union funds and programmes, and also supplemental financing of the area payments (indirect ones, including the resources of RDP from pillar II) by the national budget, the expenditures on the agricultural sector increased viably, stabilising themselves at the level of circa 2.5 times higher than during the pre-Accession period. In this state of affairs the spending can be considered sustainable, mainly due to the criterion of possibilities of realising the set objectives in respect of the national agricultural policy. Concurrently, it is necessary to notice that the rank of the agricultural budget in the light of the general national budget after accession to the EU increased viably.
- The correlations of expenditures on agriculture, rural development and agricultural markets from a relative point of view show a substantial preference for financing rural development, significantly strengthened after integration with the EU. At the same time a viable growth in the share of expenditures in the agricultural sector, the countryside and rural areas in Poland in total budget expenditures, together with the significantly higher variability of the studied quantities, need to be underlined. Equally noticeable is the substitution of the objectives connected *stricte* with agriculture and the agricultural markets with the objectives concerning the countryside, which is evident in the structure of sector expenditures. It can be assumed though that integration with the EU forced the gradation of the realised priorities.
- After integration with the EU there has been a big increase in the disparity of agricultural income. The improvement in the income situation was strongly influenced by the appearance of direct payments mostly. It is calculated that the prevailing market relations expressed with the “price scissors” index had a milder effect. Obviously, the fact that after accession to the EU there was a more frequent profitable closure of them was not without significance. It can be concluded then that by applying a particular agricultural policy it is possible to maintain a stable increase in agricultural income in the conditions of variable prosperity. Another measurable positive phenomenon, especially in the early years after integration was a rising growth in investments, which undoubtedly improved the standards of production as well as the accumulation rate. The latter though was strongly correlated with the income per full-time worker, which could have indicate a positive tendency to favouring extended reproduction. The realisation of the income was followed by adapting holdings to the market conditions. An interesting thing is also the strong, negative interdependency between the dynamics of investing and saving (accumulating) incomes in agricultural holdings, probably caused by the relatively limited savings that run out in conditions of current investments. There are also favourable trends in the foreign trade in agricultural and food products which are probably mainly the result of the released comparative vantages of the Polish agricultural and food sector.

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KRAJOWY I UNIJNY BUDŻET ROLNY DLA POLSKI

Streszczenie: Rozważania dotyczą oceny uwarunkowań i dynamiki środków budżetowych, ich proporcji oraz współzależności występujących w realizacji polityki rolnej w Polsce w długim okresie, tj. w latach 1996–2011 (16 lat) z wyróżnieniem okresu przed i po akcesji do UE. Badanie prowadzone są na kilku płaszczyznach. Oceniana jest relacja wydatków na sektor rolny względem wydatków budżetowych ogółem w warunkach zmian w makroekonomicznym otoczeniu budżetu rolnego. Omówione zostały także wydatki budżetowe na rzecz poszczególnych części, tj.: rolnictwa, rozwoju wsi i rynków rolnych. Na tej podstawie określona jest

dynamika i relacja wydatków na cele budżetowe w polskiej polityce rolnej oraz wskazane są współzależności zachodzące między nimi. Kolejno analiza dotyczy dynamiki wydatków budżetowych przeznaczonych na zabezpieczenia społeczne w ramach KRUS. Przeanalizowano związek owych celów z krajowym finansowaniem sektora rolnego oraz wpływającymi środkami z UE. Pozwala to określić związki pomiędzy finansowaniem unijnym i krajowym celów budżetowych w polityce rolnej w Polsce. Na podstawie powyższych obserwacji możliwe stało się określenie rangi budżetu rolnego w świetle budżetu krajowego przed i po akcesji do UE. Zbadano także czy środki na rolnictwo, rozwój wsi i rynki rolne zależą od stanu budżetu krajowego. Następnie rozważono czy integracja z UE wymusiła zmianę celów finansowania w ramach rolnictwa, rozwoju wsi i rynków rolnych. Interesujące stało się także zweryfikowanie czy wydatki na KRUS modelowały wydatki na sektor rolny.

Słowa kluczowe: wydatki budżetowe, finansowanie unijne, rolnictwo, obszary wiejskie, rynki rolne, KRUS

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