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Poland's national and EU agricultural budget after 2015. Reduction in expenditures and directions of change

1. Introduction

The aim of the article is to present changes which took place in the financing of the agricultural sector in Poland after 2015. The year 2015 was selected as a dividing line due to the fact that afterwards, a new option started to emerge in the national economic policy, understood as a transition from the pro-liberal option (controlled by money supply) to the pro-social option (controlled by budget expenditures), which is reflected in the restriction on expenditures in the national agricultural budget. They are not, however, compensated for by the expenditures from the European funds budget, which are also increasingly lower. Symptoms of the renationalisation of the agricultural budget can also be observed, consisting in an initial increase in national expenditures and a relative decrease in the expenditures from the European funds budget, but to a different extent within the period under study. The motives for this renationalisation become weaker in view of the fact that the country's general economic budgetary needs making it impossible to maintain the expenditures

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from the national budget at a stable level. Therefore, socially minded nationwide budget expenditure initiatives after 2015 have negative effects on the agricultural sector in terms of the expenditures allocated to it. The article analyses the level, then the share of expenditures on the agricultural sector in the budget altogether and in GDP, taking into consideration both the expenditures on the Agricultural Social Insurance Fund (ASIF) and funds from the EU budget. Next, it concentrates more closely on relations in the financing of domestic agriculture from national and EU funds, and finally, points to the social issues related to the agricultural sector through the prism of expenditures on ASIF.

2. Total expenditures on the agricultural sector in Poland after 2015

In general, expenditures on the agricultural sector, i.e. on agriculture, rural development, and agricultural markets along with the Agricultural Social Insurance Fund (ASIF) and the EU funds budget within the analysed period are characterised by a fading trend. At the same time, it should be stressed that a successive decrease in the share of Poland's agricultural budget in the state's general budget and in Poland's GDP can be observed.

Total expenditures from the national budget on agriculture, rural development, and agricultural markets along with voivodes' budgets, as well as specific reserves and expenditures planned in other budget sections will amount to PLN 9.18 billion in 2019 and will be higher by 2.07% in real terms than in 2018 (projected inflation rate: 2.3%). It should be added that in 2018, they were lower by 11.8% in real terms than in 2017, and in 2016 – lower by 8.6% than in 2015. The amount of these financial resources in 2019 constitutes 2.21% of state budget expenditures excluding ASIF, i.e. the same share as in 2018. It is worth emphasising, though, that it is lower than in the previous years (in 2017, the share was 2.52%, in 2016 – 2.28%, and in 2015 – 2.66%, whereas in the previous years, it remained within the range of 3.3-4.5%).

Including the budget funds provided to ASIF in the above calculation, the total amount of expenditures grows to PLN 26.88 billion, i.e. is lower by 1.74% in real terms than in 2018 (in 2018, it was lower by 5.49% in real terms than in 2017), and the successive decrease of this amount has remained within the range of 1-5% for nearly a decade. With expenditures on ASIF included, the share of the agricultural budget in state budget expenditures is 6.46% and is lower by 0.27% than in 2018 (in 2018, it was lower by 0.45% than in 2017, lower by 0.05% than in 2016, and lower by 0.54% than in 2015). In this respect, the situation will therefore become relatively worse in 2019, both with reference to 2018 and the

previous years. It should also be emphasised that the total expenditure rate in the national agricultural budget for 2019 will be achieved with the level of planned expenditures on ASIF lower by 3.62% in real terms than in 2018.

When it comes to the share of the total expenditures on the discussed sector in GDP (excluding ASIF), in 2019, it will be 0.41%, whereas in 2018, it was 0.42%, in 2017 - 0.50%, in 2016 - 0.44%, in 2015 - 0.51% (it should be added that in 2010, it was two and a half times higher compared to 2019). With expenditures on ASIF included, the share in 2019 will be 1.2%, compared to 1.27% in 2018, 1.42% in 2017, 1.43% in 2016, and 1.49% in 2015 (also in this case, it will be the lowest in a decade, 57% lower than in 2010).

A more general conclusion comes to mind in view of the above comparisons: within the period under study, the agricultural budget has been successively decreasing in terms of the share relative to total budget expenditures and GDP, which shows that the agricultural sector has not been taking advantage of the effects of GDP growth in Poland proportionally. If it was not for the financial support (though decreasing, which will be elaborated on further in the article) from the EU funds budget, sector disproportion in the distribution of funds from the national income would increase even more clearly. This may partially be attributed to the adjustments to the current conditions caused by the need for financial limitations in connection with the state's current social spending, yet the scale of reduction is too big and disproportionate, in particular taking into consideration the successive GDP growth in the recent years (3.8% in 2018, over 4% in 2017).

When it comes to the total expenditures planned in Poland's agricultural budget for 2019 on agriculture, rural development, agricultural markets, and ASIF, both from the national budget and the EU Funds Budget (along with loans from the BGK [Bank Gospodarstwa Krajowego]), in 2019, they will amount to PLN 47.47 billion, including PLN 26.88 billion, i.e. 56.62%, from the national agricultural budget. In 2018, the total agricultural budget amounted to PLN 48.74 billion, including PLN 26.73 billion from the national budget, which constituted 54.84%. In 2017, the total agricultural budget was PLN 48.4 billion, including PLN 27.01 billion, i.e. 57.03%, from the national budget, whereas in 2016, the funds from the national budget constituted only 49.6% (PLN 26.64 billion). These numbers highlight the qualitative changes in Poland's agricultural budget after 2015. While in 2016, we saw a multiplication of the EU Funds Budget, which constituted over a half of Poland's total agricultural budget (50.4%), in 2017, a tendency for renationalising budget expenditures (57.03%) and the predominance of the national agricultural budget became noticeable. In 2018, this tendency was maintained (54.84%) and

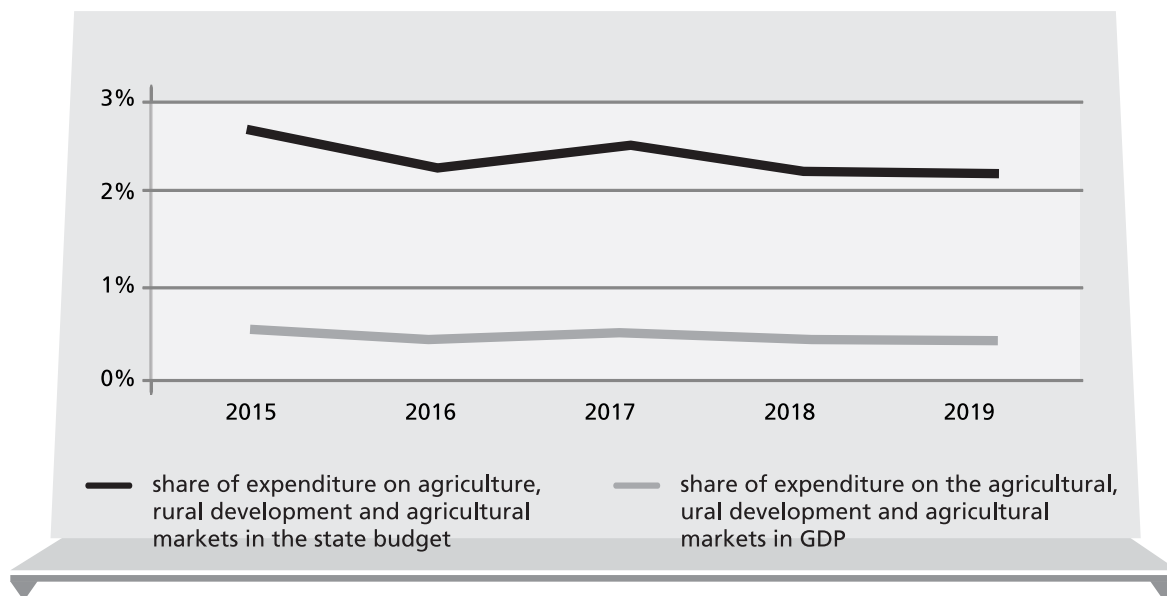


Figure 1. Share of expenditures on the agricultural sector in the total budget expenditure and GDP 2015-2018

Source: authors own elaboration based on: *Projekty Ustaw budżetowych na lata 2015-2019 (Budget Bills for the years 2015-2019)* and *Uzasadnienia do Ustaw budżetowych na lata 2010-2019 (Explanatory memorandums to Budget Acts for the years 2010-2019)*, Vol. 1. (downloaded from <http://www.mf.gov.pl>)

in 2019, it became even more distinct than in 2018 (56.62%). In 2019, Poland's total agricultural budget will be lower by 4.91% (inflation-corrected) in real terms than in 2018, when it was lower by 1.63% than in 2017. Within the last four years (2016-2019), expenditures from the national budget have been predominant and in 2019, their share will be higher by 1.81% than in 2018. At the same time, it is worth noting that the share of the European funds budget in Poland's total agricultural budget is decreasing. While in 2015 expenditures from the EU funds budget amounted to PLN 55.24 billion, in 2019, they will amount to PLN 47.47 billion and will therefore be lower by more than 14%. In 2019, we are dealing with a new situation in terms of quality, i.e. the fact that the expenditures from the national agricultural budget are growing, though slightly nominally, relative to 2018 (by about PLN 148.5 thousand), whereas those from the EU funds budget are decreasing by PLN 1.27 billion, which is nearly 5% in real terms. This has happened for the first time since 2010.

A positive qualitative change in the agricultural budget for 2019, which is worth noting, following the larger scale of expenditures from the national

than the EU budget, is the progressive - relative to 2018 - dynamics of growth, more than two times higher than that of decreases (excluding extreme items). Clear increases concern, among other things, expenditures on geodetic and equipment work in agriculture (+60.12%), outlays on the eradication of infectious diseases in animals and co-financing the costs of executing the tasks of veterinary inspection (+45.59%), and subsidies for agricultural fuel (+34.21%). A clear increase in expenditures is recorded for items concerning agricultural consultancy, schooling, and education (agricultural schools), studying crop plants and their varieties, and water companies. Clear decreases, in turn, concern, among other things, expenditures on the activity of the National Support Centre for Agriculture (KOWR), crop and farm animal insurance, national and regional operational programmes, and eco-friendly agriculture. It is also worth stressing that for the first time in a long time, expenditures on biological progress in plant production are not decreasing and remain at the same level in real terms, while expenditures on biological progress in animal production are decreasing, but within the rate of inflation.

3. Financing the agricultural sector from EU funds

As mentioned above, the total expenditures planned in Poland's agricultural budget will amount to PLN 47.47 billion, which means that in 2019, they will be lower by 4.91% in real terms than in 2018, while in 2018, they were lower by 1.63% in real terms than in 2017 (inflation-corrected). It is worth noting that in 2017, they were lower by as much as 11.24% than in 2016, when they amounted to PLN 53,760.038 million. Therefore, the share of expenditures from the EU Funds Budget in 2019 will be 43.37% (along with loans from the BGK [Bank Gospodarstwa Krajowego] - European Union funds) in Poland's Agricultural Budget, whereas in 2018, it was 45.16%, in 2017 - 42.97%, and in 2016 - 50.44%. In 2019, just like in 2018 and 2017, there can be no question of a multiplication of the National Agricultural Budget and the EU Funds Budget, which occurred in 2016.

It should be added to the above discussion that in 2019, the spending of PLN 1 allocated for expenditures in budget sections I to VI (i.e. PLN 895.4 million on agriculture, PLN 3.2 billion on rural development, PLN 39.1 billion on agricultural markets, PLN 1.1 billion on voivodes' budgets, PLN 3.9 billion on specific reserves and expenditures planned in other budget sections, but concerning the co-financing and pre-financing of the objectives of the common agricultural policy and RDP (PLN 1.26 billion), as well as technical assistance,

including – among other things – payments as part of direct support (Agency for Restructuring and Modernisation of Agriculture – ARMA), operational programmes carried out by the payment agency and RDP for the years 2014-2020) from the national agricultural budget is accompanied by PLN 1.97 included in the European funds budget (along with the BGK loan), totalling nearly PLN 20.59 billion. In 2018, it was PLN 7.53 (and in 2017 – PLN 6.19), i.e. PLN 5.56 less than in 2018. In 2016, it was PLN 5.91, in 2015 – PLN 8.69, whereas in 2014 – PLN 6.81. It can therefore be assumed that in spite of the clear decrease in the support of the agricultural budget from EU funds in 2019, within the last five years (2015-2019), the European funds budget supported basic expenditures on agriculture, rural development, and agricultural markets included in the national agricultural budget, as stated above, on average in the ratio of 6:1, which highlights the benefits of the Polish side within the recent years. It is worth noting, however, that EU funds, constituting EU funds budget's income, will be received after prior payment of the contribution to the EU budget for 2019 and the pre-financing of specific CAP objectives by Bank Gospodarstwa Krajowego. In Poland's draft budget for 2019, this contribution is estimated at PLN 21.147 billion¹ (in 2018, it was PLN 19.644 billion). In view of these estimates, Poland's member contribution in 2019 will be nominally higher by PLN 1,513.6 million than in 2018, and taking into consideration the inflation rate of 2.3% planned for 2019, it will be higher by 5.4% in real terms than in 2018. The possible appreciation of zloty's exchange rate will cause an automatic increase of this contribution in the EU's currency, while the depreciation of the exchange rate – its decrease, and the funds in the euro currency due to Poland in relation to the CAP will be increased or decreased accordingly on account of exchange rate differences.

If we take into consideration the re-financed funds from the EU, allocated for expenditures in the EU Funds Budget in 2019, i.e. on agriculture, rural development, agricultural markets, and specific reserves, amounting to PLN 20.298 billion (excluding the BGK loans), they constitute 29.08% of the funds received by Poland from the EU. In 2018, it was 33.07%, in 2017 – 36.12%, in 2016 – 43.27%, and in 2015 – 36%. With the BGK loans included (also EU funds), the sum is accordingly higher and in 2019, it will amount to PLN 20.59 billion, i.e. 29.56% of the total EU funds received by Poland. In 2018, it was PLN 22.01 billion, in

1 Additional resources amounting to PLN 1,050 million were also secured in the specific reserve of Poland's budget for the potential increase in Poland's member contribution to the EU budget as a result of Brexit.

2017 – PLN 20.8 billion, and in 2016 – PLN 27.12 billion. It should be emphasised that the total amount of EU funds received by Poland in 2019 will amount to PLN 69.65 billion (in 2018, it was PLN 64.75 billion, in 2017 – PLN 61.6 billion, and in 2015 – PLN 79.37 billion). The above breakdown shows that the EU's CAP now has competition in terms of the purposes on which the funds received by Poland from the EU are spent, primarily in the form of programmes carried out with the use of structural funds and the Cohesion Fund.

The benefits of the Polish agricultural sector are maintained in 2019, although they are increasingly smaller. It can be estimated that assuming that per every PLN 1 of contributions to the EU's general budget paid by Poland in 2019, there will be PLN 3.29 from the funds provided by the EU (in 2018, it was PLN 3.30, in 2017 – PLN 3.08, in 2016 – PLN 3.20, and in 2015 – PLN 4.36), out of this, PLN 0.96 (proportionally to the 29.08% share of the agricultural sector in the EU funds) will be allotted to the objectives and tasks of the agricultural budget in Poland. In the previous years, the respective amounts were as follows: in 2018 – PLN 1.09, in 2017 – PLN 1.15, in 2016 – PLN 1.41, and in 2015 – PLN 1.57. The above clearly indicates that also in 2019, agriculture and rural areas in Poland will benefit from the process of Poland's integration with the EU structures, yet to a decreasing extent compared to the previous years. It should be reminded here that the share of the EU Funds Agricultural Budget in Poland's Agricultural Budget was 43.37% in 2019 (including loans from the BGK) and was lower by 1.79% than in 2018. Therefore, also in this case, the share of the EU funds agricultural budget in the total pool of EU funds received by Poland from the EU in 2019 will be a decreasing one.

4. Social expenditures from the agricultural budget – ASIF

The amount of the budget subsidy spent on ASIF (i.e. socially determined expenditures) in 2019 will amount to PLN 17,700.437 million, i.e. will be lower by 3.62% in real terms than in 2018 (inflation-corrected). In 2018, it was lower by 2.24% in real terms than in 2017. At the same time, it constitutes 192%, and so nearly twice the amount of the expenditures on agriculture, rural development, and agricultural markets planned for 2019 in the national agricultural budget. It is worth noting that in 2018, it was 204%, in 2017 – 185%, in 2016 – 217%, and in 2015 – 189%. It should also be pointed out that in 2019, this relation is lower by 12% than in 2018, which means another fluctuation in the tendencies in expenditures on ASIF. It is worth emphasising that the average expenditures on ASIF relative to the national budget expenditures on the agricultural sector

within the years 2010-2019 (10 years) come to 165%, so in 2019, the index is higher by 10%, whereas in the previous years of this period, the index was considerably higher. This leads to a thesis that the generally very tense situation of Poland's agricultural budget (primarily due to the decrease in expenditures in the EU funds budget) increasingly affects the planned expenditures on ASIF – which may be considered as complementary relative to the remaining sections of Poland's agricultural budget – in a negative manner.

The total amount of expenditures on ASIF in the overall state budget expenditures constitutes about 4.25% in 2019 (in 2018, it was 4.52%, in 2017 – 4.66%, in 2016 – 4.95%, and in 2015 – 5.12%, yet it has to be noted that before integration with the EU, it was over 10%). This means that within the last 22 years, it decreased 2.4 times and since 2009, the annual average share was 4.85%, whereas in 2018, it was the second lowest share in the history of ASIF (it was lower only in 2014, amounting to 4.14%). The above also proves that the role of expenditures on ASIF in the state's agricultural budget in the long term is relatively decreasing, and in the pre-accession period, i.e. in the years 1998-2003, the share decreased by 1.46%, whereas within the next 16 years of Poland's accession to the EU (2004-2019), it decreased by further 3.59%. The annual average rate of the reduction of this share over both periods is similar and comes to 0.23%. It may therefore be concluded that the stimulation of the economic functions of Poland's agricultural budget has been ongoing for over a dozen years. The years 2010-2016 brought a relative increase in the volume of expenditures on ASIF, while the last three years, 2017-2019, a reduction within the range of 3-4% in real terms. There are reasons to claim, therefore, that the level of expenditures on ASIF came close to the critical threshold of socially determined expenditures. On the other hand, over the period of 22 years it is clearly visible how the socialisation of expenditures on ASIF became limited by the above-mentioned – more than twofold – decrease in the share in the state's total budget expenditures.

The argumentation presented above contradicts the thesis about the need to do away with ASIF. Within the recent years, the process of tightening up the terms of granting benefits from ASIF has intensified and the "reserves" are scarce. Balanced support, both of the economic sphere of the agricultural sector and the social sphere in farms in Poland's current economic situation is rational and in keeping with the principle that economics should call for economically effective, but also socially adequate solutions.

When it comes to the operation of ASIF as a social insurance institution, 98.12% of the funds from the amount of the subsidy to ASIF, PLN 17.7 billion in 2019,

are allocated to the pension and disability fund. In 2018, it was 97.93%, in 2017 – 97.7%, in 2016 – 97.49%, and in 2015 – 97.01%. This means that the share of the pension and disability fund in ASIF's income has been successively growing over the last 5 years. 1.88% of the specific subsidy amount granted to ASIF is allocated for benefits financed from the state budget, ordered to be paid out by ASIF. Finally, it is worth noting that the subsidy from the state budget to ASIF constitutes 91.95% of ASIF's total income in 2019 (in 2018, it was 93.72%, in 2017 – 91.68%), excluding the refund of the payments of medical procedure benefits and other transfers. In 2019, ASIF's income amounts to PLN 18.89 billion. Including the refund of these benefits, the amount increases to PLN 20.37 billion, and the subsidy from state budget then comes to 85.28%. In 2018, it was 84.67%.

5. Conclusions

Based on the above discussion, it can be concluded that:

- within the last five years, total expenditures on agriculture, rural development, and agricultural markets, along with ASIF and the European funds budget, considerably decreased its position in the hierarchy of expenditures in the national economy (in 2019, they will be lower by ca. 14% than in 2015);
- it is a matter of concern that the decreasing share of budget expenditures on the agricultural sector in Poland (including ASIF) is not an exception, and the phenomenon has been recurring at least since 2010. If we take a closer look at this, in 2019, expenditures on all the sections of the National Agricultural Budget are decreasing in real terms, except for specific reserves, and so are the total expenditures in the EU Funds Budget, as well as in the specific reserves of this budget and the loans from BGK;
- when it comes to the share of the total budget expenditures on the agricultural sector in GDP, it is decreasing both with ASIF included and excluded. In 2019 (excluding ASIF), it will be 0.41%, and with expenditures on ASIF included, the share will equal 1.2%. Also in this case, in 2019, it will be the lowest in ten years;
- the above proves that the national agricultural budget has been successively decreasing in terms of the share relative to GDP, which shows that the agricultural sector has not been taking advantage of the effects of GDP growth in Poland proportionally. If it was not for the financial support from the EU Funds Budget, though successively decreasing for several years now, sector disproportion in the distribution of funds from the national income would increase even more clearly;

- the relation of the expenditures planned in the national agricultural budget to Poland's total agricultural budget highlights the qualitative changes which took place after 2015. While in 2016, we saw a multiplication of the EU Funds Budget, which constituted over a half of Poland's Total Agricultural Budget (50.4%), in 2017, a tendency for renationalising budget expenditures in Poland's agricultural sector became noticeable;
- financial support for the Polish agricultural sector from EU funds in 2019 is decreasing, yet the benefits for the Polish agricultural sector will be maintained also in 2019. It can be estimated that assuming that per every PLN 1 of contributions to the EU's general budget paid by Poland in 2019, there will be PLN 3.29 from the funds received by Poland from the EU, out of this, PLN 0.96 (proportionally to the 29.08% share of the agricultural sector in the EU funds) will be allotted to the objectives and tasks of the agricultural budget in Poland;
- when it comes to budget expenditures on ASIF, their share in the state's total budget expenditures is decreasing. In 2019, it was 4.25%, in 2018 – 4.52%, in 2017 – 4.66%, whereas in 1998, it was 10.16%, so it has decreased by more than 58% since that time; in the years 2010-2019, the annual average decrease was more than 4.85% and over the last 22 years, it has decreased 2.4 times. However, expenditures on ASIF in 2019 will be lower in real terms than in 2018. There are reasons to claim that the level of budget expenditures on ASIF, nominally close to PLN 18 billion a year, is stabilising, whereas the financial reserves tightening up the benefits from ASIF are relatively small, with the need to maintain the current benefits obvious, both when it comes to their level and scale.

Abstract

Poland's national and EU agricultural budget after 2015. Reduction in expenditures and directions of change

The aim of the article was to present changes which took place in the financing of the agricultural sector in Poland after 2015, i.e. from the moment when a new economic option started to emerge in the national economic policy. A transition from the pro-liberal to the pro-social option is noticeable, which is reflected in the restrictions on expenditures in the national agricultural budget. Similar trends can be observed in the expenditures from the European funds budget, which are also increasingly lower. Symptoms of the renationalisation of the agricultural budget can also be observed, consisting in an initial increase in national expenditures and

a relative decrease in the expenditures from the European funds budget, but to a different extent in the years under study. The article analyses the level, then the share of expenditures on the agricultural sector in the budget altogether and in GDP, taking into consideration both the expenditures on the Agricultural Social Insurance Fund (ASIF) and funds from the EU budget. Next, it concentrates more closely on relations in the financing of domestic agriculture from national and EU funds, and finally, points to the social issues related to the agricultural sector through the prism of expenditures on ASIF.

Keywords: *national budget expenditures, EU expenditures, agricultural sector.*

Streszczenie

Krajowy i unijny budżet rolny Polski po 2015 r. Redukcja wydatków i kierunki zmian

Celem artykułu było wskazanie na zmiany, jakie nastąpiły w finansowaniu sektora rolnego w Polsce po 2015 r., czyli od czasu, kiedy rysuje się w krajowej polityce gospodarczej nowa opcja gospodarcza. Zauważalne jest przejście z opcji proliberalnej do prospołecznej, przejawiające się w ograniczeniach wydatków w krajowym budżecie rolnym. Podobne tendencje obserwuje się w wydatkach z budżetu środków europejskich, które także są coraz niższe. Zauważa się również symptomy renacjonalizacji budżetu rolnego polegające na początkowym wzroście wydatków krajowych i relatywnym spadku wydatków budżetu środków europejskich, jednakże w różnym stopniu w badanych latach. W artykule przeanalizowano kolejno poziom oraz udział wydatków na sektor rolny w budżecie ogółem oraz PKB, uwzględniając wydatki na KRUS oraz fundusze z budżetu środków europejskich, następnie skoncentrowano się bliżej na relacjach w finansowaniu krajowego rolnictwa ze środków krajowych i unijnych, a na koniec wskazano na kwestie społeczne związane z sektorem rolnym przez pryzmat wydatków na KRUS.

Słowa

kluczowe: *krajowe wydatki budżetowe, wydatki UE, sektor rolny.*

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Classification: E62, H50, H60, Q18

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