



ANALYSIS OF THE SELECTED SOURCES OF FUNDING THE LUBUSKI SYSTEM OF FINANCING ENVIRONMENTAL PROTECTION IN THE YEARS 2009-2013

*Mateusz BUDYNEK, Weronika DOROZIŃSKA, Adrianna DYBIKOWSKA,
Krzysztof GARDZIEJ, Monika KOZAK
University of Zielona Góra
Karolina MATERNE
Universität Potsdam*

Abstract:

The article analyses the effects of an internal financing institution, namely the Voivodeship Fund for Environmental Protection and Water Management in Zielona Góra on stimulating pro-ecological activities in the production business sector. The paper further analyses government forms of financing the Fund as well as the sources coming from particular economic financing instruments in the years 2009-2013.

Key words: *Voivodeship, Fund for Environmental Protection and Water Management, financing environmental protection, designated funds, production companies*

INTRODUCTION

The pattern of contemporary activities run by production companies shaped by the paradigm of sustainable development and its operationalisation on the microeconomic level aims at fulfilment of growing proecological needs expressed by the consumers of the company's products, as well as by the law system that defines the frames in which the company operates in the market. Satisfaction of these needs practically means limiting the negative environmental impact on one hand and overcoming the challenge of the available funds, on the other. Accumulation of implementing various programmes for protection of various elements of environment caused that the activities undertaken by companies in order to improve natural environment conditions were not effective enough without external financing.

The necessary element in supporting achievement of goals prescribed by the state environmental policy is thus an independent financial institution, namely the Regional Fund for Environmental Protection and Water Management. The Fund performance, being a part of the increasing need to counteract the undesired environmental impact, is based on financing activities with the company's own sources and on managing financing from European structural funds. EU membership not only means to be bound by the Access Treaty, but it also offers more opportunities for financing the activities that aim at achieving basic and strategic objectives, especially in view of the necessity to secure the beneficiary's own contribution by means of EU financing. Under the previous financing programme of 2007-2013 the Voivodeship Fund for Environmental Protection and Water Management in Zielona Góra was organizationally placed in two operational programmes: Operational Programme Infrastructure and Environment and the Lu-

buski Regional Operational Programme. The sources it managed and the revenues it got made it possible to illustrate a huge contribution of the Fund to the implementation of environmental projects.

BUILDING A REGIONAL SYSTEM OF FINANCING ENVIRONMENTAL PROTECTION TAKING THE VOIVODESHIP FUND FOR ENVIRONMENTAL PROTECTION AND WATER MANAGEMENT IN ZIELONA GÓRA AS AN EXAMPLE

The Voivodeship Fund for Environmental Protection and Water Management in Zielona Góra is an environmental institution, that supports concrete activities for environmental protection and water management. The Fund gives financial support, thus contributes to implementation of ecological policy of the region and state and makes it possible to meet the obligations imposed by the Access Treaty. The general objective of the Fund is *"to improve the condition of environment and manage its resources in a sustainable manner through stable, effective and efficient support of environmental activities and initiatives"* [5]. Projects that are financed with EU funds are implemented in the areas of: water protection, water management, environmental education, protection of earth surface and waste management, protection of atmosphere, environmental protection, environment monitoring and extraordinary threats [10]. In Zielona Góra, due to the conditions of the region, the strategy of the Voivodeship Fund for Environmental Protection and Water Management in the years 2009-2013 was mainly focused on the activities that aimed at protecting surface and underground waters against pollution, limiting pollution emission, increasing flood prevention efficiency, rationalising solid waste management, environmental protection, developing areas of high natural values, rational use of forest resources and implementation of European environ-

mental protection standards. For the Fund the crucial objective was *"a sustainable development of the region where environmental protection has a significant influence on the future character of the region and supports its economic and social development* [10].

Building the fund for environmental protection was carried out in three stages. The first stage covered the years 1974-1982 and meant establishing the first designated Water Management Fund by virtue of the Water Law in 1974 as well as establishing the Fund for Environmental Protection by virtue of the act on Environmental Protection, Planning and Management of 1980. Other funds, namely the Central Fund for Water Management and Central Fund for Environmental Protection were also created at this stage. The second stage of the process, by virtue of the act of April 27th, 1989 on an amendment to the act on environmental protection and planning and the Water Law was joining, on July 1st, 1989 both funds into one and creating the National Fund for Environmental Protection and Water Management on the national level as well as regional funds on voivodeship levels. The national fund was granted then a legal personality, whereas regional funds were subjected to voivodes. The third stage was granting a legal personality in 1993 to regional/voivodeship funds, as well as communal funds managed by local self-governments. In 1998 several changes to the existing regional funds were made, which was triggered by the self-government reform. The process continued into establishing smaller funds, on a district level which were meant to deal with non-communal projects, such as, first of all, waste landfilling and disposal [12]. However, in 2010 the regulations in the Act on Environmental Protection were amended as a result of which communal and district funds for environmental protection were abandoned. The revenues from charges and fines were the income of the subject entities, whereas the receivables and payables became the receivables and payables of communes and districts. Furthermore, the National Fund for Environmental Protection and Water Management was

also transformed into a government legal entity, and voivodeship funds into self-government legal entities [1]. The stages referred to above are illustrated in Table 1 below.

The first meeting of the Supervisory Board in Zielona Góra was held on July 30th, 1993. In the Lubuski region there also operated the Voivodeship Fund for Environmental Protection and Water Management based in Gorzów Wielkopolski, however, according to the act of October 13th, 1998 the regulations introducing laws reforming public administration (Journal of Law no 133, I.872) the role of the Voivodeship Fund for Environmental Protection and Water Management for the Lubuski Region was taken over by the Fund in Zielona Góra, becoming at the same time a legal successor of the Fund of Gorzów Wielkopolski [13]. The bodies of the Fund are the Supervisory Board and the Management Board, which at their meeting adopt resolutions on the issues that belong to their competence. Every meeting is followed by a report made which is then kept in the Fund Bureau that is responsible for operation of the Fund bodies. The Supervisory Board consists only of 7 persons and is represented by the President appointed by a minister in charge of environmental issues. The Deputy, who under authority of the president can represent the Board and the Secretary of the Board are elected by members of the Supervisory Board. The Supervisory Board holds its meeting at least once every two months. The other body of the Fund, that is the Management Board consists of 4 persons: President and its deputies, appointed and called off by the Board of the Lubuski Region. It holds its meetings at least once a month.

The Fund Bureau operates through small organizational units – departments and positions managed by a single person or a team, where the permanent element of the Fund structure are the following authorities: Department of European Funds, Department of Economic and Engineering Expertise, Accounting and Financial Department and Administration. The work of the Bureau is managed by the President of the Board [8].

Table 1
Stages of creating Voivodeship Funds for Environmental Protection and Water management

Stage I	
1974	Establishing the first designated Fund for Water Management
1980	Establishing the first designated Fund for Environmental Protection
Stage II	
1989	Establishing the National Fund for Environmental Protection on the national level Granting a legal personality to the National Fund for Environmental Protection and Water Management Establishing Regional/Voivodeship Funds for Environmental Protection and Water Management on a regional level
Stage III	
1993	Granting a legal personality to the Voivodeship Funds for Environmental Protection and Water Management Establishing Communal and District Funds for Environmental Protection and Water Management
1998	Establishing District Funds for Environmental Protection and Water Management
2010	Liquidation of the District Funds for Environmental Protection and Water Management Liquidation of the Communal Funds for Environmental Protection and Water Management Transformation of the National Fund for Environmental Protection and Water Management into a government legal entity Transformation of the Voivodeship Funds for Environmental Protection and Water Management into self-government legal entities

Source: Author's own research based on: [13]

STATUTORY FORMS OF FINANCING FUNDS FOR ENVIRONMENTAL PROTECTION AND WATER MANAGEMENT

The Voivodeship Fund for Environmental Protection and Water Management (the Fund) runs its activities in accordance with the environmental policy of Poland and in line with the goals set by the strategy of sustainable development of the Lubuski Region. Its by-laws were adopted in the Resolution No XLVIII/480/2010 of the Sejmik of the Lubuski Region of March 30th, 2010 and the Voivodeship Fund for Environmental Protection and Water Management in Zielona Góra started functioning as a self-government legal personality [11]. The Zielona Góra Fund possesses its own assets which are designed for covering the current costs and financing tasks defined in the act on environmental protection. However, the assets of the Fund would not be enough to fully pursue the crucial for the Fund environmental objectives. Thus the financing of the Fund is performed with loans and subsidies in line with the existing principles, the Fund by-laws and the EU regulations in force. The Fund selects and assesses applications basing on the "Criterion of selecting projects financed with the Fund sources", whereas the financial aid and its range is detailed in "General rules for applicants for the Fund financing" [6]. The documents are adopted by the Supervisory Board of the Fund and applicants may view them before filing the relevant application because they are generally available.

The Fund of Zielona Góra, by virtue of the act Law on Environmental Protection of April 27th, 2001 receives its proceeds, among other things, from charges for the use of environment, comprising [11]: gas or dust emissions, soil and water contamination, water intake and waste land-filling. Furthermore, by virtue of the same section 401 of the article in the above-mentioned act, the Fund receives proceeds from administrative fines for violation of the regulations concerning the use of the environment, as well as fees imposed by virtue of art. 80 section 1-9 in the act of July 29th, 2005 on waste electrical and electronic equipment as well as art. 9 section 1 and 2 art. 9 section 1,2 and 4 and art. 9 in the act of September 13th, 1996 on keeping order and cleanliness in communes.

The Fund receives financial support also from abroad. European Union allocates its sources to the Voivodeship Fund for Environmental Protection and Waste Management under the European Fund for Regional Development (EFRR) which are then designed for aid programmes aiming at development of social and economic potentials of Poland. The projects financed with EFRR are [3]:

- Operational Programme Infrastructure and Environment (POIiŚ),
- 16 Regional Operational Programmes for the regions
 - for Zielona Góra it is the Lubuski Regional Operational Programme (LRPO),
- Operational Programme Innovative Economy (PO IG),
- Operational Programme Development of Eastern Poland (PO RPW),
- Operational Programme Technical Aid (PO PT),
- Operational Programmes of the European Territorial Cooperation (PO EWT).

By virtue of the agreements made with the Minister of Environment and the Lubuski Voivodeship Board in 2007, the Fund is an Institution Implementing first two priorities (waste water and water management, waste management and protection of earth's surface) under the programme POIiŚ [15]. It is also a II degree intermediate body for priority III (protection and management of natural environment

resources) [14], comprised by the LRPO programme. Owing to this, enterprises implement sustainable development policy, fundamental for European Union and pursue its long-term objectives [4]. The project was granted to the Fund due to the need to manage EU funds in the Lubuski Voivodeship.

Apart from the EU financing, the Fund also obtains financing from private sector, donations from natural persons and legal entities. An important source of the Fund's proceeds is the money raised through various events and happenings for environment protection and water management. The money that is every year transferred to the Fund's account comes from the government budget as well as from self-governments in a form of subsidies. Local self-governments also allocate proceeds from their budget surplus to the Fund, however, this money does not come as regularly as subsidies.

The other source of financing the Fund are the proceeds from loans and credits taken mainly from Bank Ochrony Środowiska that the Fund has been cooperating for many years now. It should be stressed that in the banking sector, another important source of the Fund financing is interest on loans and credits granted to beneficiaries. The Fund also carries out operations in the capital market, which offers an additional source of revenues. Available from time to time funds are invested into securities and deposits in cooperation with: Kredyt Bank SA Zielona Góra Branch, Bank Ochrony Środowiska Zielona Góra Branch, PKO B.P. in Zielona Góra, Bank Rozwoju Eksportu Gorzów Wlkp. Branch and Dom Maklerski BH in Warsaw.

ANALYSIS OF THE PROCEEDS RECEIVED BY THE SYSTEM FROM PARTICULAR ECONOMIC FINANCIAL INSTRUMENTS IN THE YEARS 2009-2013

The amount of proceeds assessed in the strategy planning made for the purpose of projecting expenses for every year throughout 2009-2013 appeared to be quite differentiated. The sources that were transferred to the bank account of the Voivodeship Fund for Environmental Protection and Water Management and came from charges, penalties, European funds and capital earnings in the years 2009-2013 were as follows [16]:

- government subsidy 2725824.59 PLN, initially higher, however not used in full was returned,
- revenues from charges paid for the use of environment and for making changes in the environment 12720955.51 PLN,
- revenues from fines 34148.05 PLN,
- revenues from capital operations 3512117.38 PLN,
- revenues from loans 18019124.03 PLN, including:
 - repayment of the borrowed capital 16642068.63 PLN;
 - proceeds from interest on loans and interest for delays 1377055.40 PLN.

In 2010 the proceeds amounted to 33470490.39 PLN and they came from the following sources [17]:

- charges paid for the use of environment 12828891.47 PLN,
- proceeds from penalties for non-compliance with the requirements defined by the Fund 6200.08 PLN,
- revenues from capital operations and other proceeds 4619070.62 PLN,
- proceeds resulting from loans granted to beneficiaries 16016328.22 PLN, including:

- repayment of the borrowed capital 14735271.73 PLN,
- proceeds from interest on loans and interest for delays 1281056.49 PLN.

In 2011 the proceeds amounted to 38345420.48 PLN comprising the following instruments [18]:

- charges paid for the use of environment 13395095.66 PLN,
- proceeds from penalties for non-compliance with the requirements defined by the Fund 11286.37 PLN,
- revenues from capital operations and other proceeds 3571114.77 PLN,
- budget subsidies 1804161.72 PLN,
- proceeds resulting from loans granted to beneficiaries 19563761.96 PLN.

In 2012 the proceeds amounted to 37084444.81 PLN, and the financing came from [8]:

- charges paid for the use of environment 13446266.30 PLN,
- proceeds from penalties for non-compliance with the requirements defined by the Fund 103274.10 PLN,
- revenues from capital operations and other proceeds 5401503.76 PLN,
- budget subsidies 1340720.80 PLN,
- proceeds resulting from loans granted to beneficiaries 16792679.94 PLN.

In 2013 total proceeds amounted to 28123882.11 PLN and came from [9]:

- charges paid for the use of environment 7062241.17 PLN,
- proceeds from penalties for non-compliance with the requirements defined by the Fund 148608.90 PLN,
- surplus of communal revenues 188562.33 PLN,
- revenues from capital operations and other proceeds 3716166.53 PLN,
- budget subsidies 1221431.61 PLN,
- proceeds from loans granted to beneficiaries 15786871.57 PLN.

Apart from the proceeds listed in Table 2 collected by the Fund, the amount of 2725824.59 PLN obtained from the government budget in 2009 should be added, as a subsidy for development for beneficiaries POIiŚ as well as 188562.33 PLN that came from surplus of communal revenues in 2013. It is also worth mentioning that the total

amount of the EU financing in the years 2009-2013 was 500480025.45 PLN (187570602.72 POIiŚ, 312909422.73 PLN LRPO) [7].

The presented data shows that the biggest source of the revenues of the Voivodeship in Zielona Góra are the proceeds from loan granting activities, namely as much as 49.8% (86178765.72 PLN) of all the sources received by the Fund in the years 2009-2013 (the repayment of the capital borrowed by entrepreneurs amount to 36.7% (63539765.72 PLN). A similar big amount is composed of proceeds from charges and fines that amount to 34.5% (59756967.61 PLN) of all the revenues. Capital operations brought profit of 11.4% (19717203.26 PLN) of the whole budget, and proceeds from interest on loans and for delays of 4.3% (7517406.55 PLN). Budget subsidies for managing POIiŚ and LRPO made only 3.8% (6516156.64 PLN) of all the proceeds.

In order to analyze proceeds and compare changes of the general revenues of the Voivodeship Fund for Environmental Protection and Water Management in the years 2009-2013, the dynamics index was employed, which made it possible to define the level of increase or decrease of a given phenomenon. The relative (year on year) growth formula was used to calculate the growth dynamics, which defines the percentage by which a given phenomenon has gone up or down in a given period of time as compared to the previous period [2]:

$$\frac{a_2 - a_1}{a_1} \cdot 100\% \quad (1)$$

where:

a_1 - proceeds in the analyzed period

a_2 - proceeds in the previous period

In the first analyzed period, that is 2009, the proceeds were 37012169.56 million PLN (Table 3) [16]. In 2010 the revenues of the Voivodeship Fund for Environmental Protection fell and equalled 33470490.39 million PLN [17], and the dynamics as compared with the previous year was - 9.57%. Year 2011 brought an increase in the proceeds by 14.56% and they amounted to 38345420.48 million PLN [18]. In the next years the downward trend continued, namely in 2012 the dynamics of proceeds reached 3.29% which meant that the proceeds went down to 37084444.81 million PLN [10], whereas in 2013 the proceeds amounted to as low as 28123882.11 million PLN [11] and compared with 2012 the figure went down by 24.16%.

Table 2
List of proceeds in PLN obtained by the Fund in the years 2009-2013

Specification	2009	2010	2011	2012	2013
Proceeds from charges and fines	12755103.56	12835091.55	13406382.03	13549540.40	7210850.07
Proceeds from capital operations and other proceeds	2409347.67	4619070.62	3571114.77	5401503.67	3716166.53
Budget subsidies for management of POIiŚ and LRPO	1102769.71	1047072.80	1804161.72	1340720.80	1221431.61
Proceeds from loan granting	18019124.03	16016328.22	19563761.96	16792679.94	15786871.57
Including: repayment of the capital borrowed	16642068.63	14735271.73	17966697.76	15 121986.13	14195334.92
Including interest on loans and delays	1377055.40	1281056.49	1597064.20	1670693.81	1591536.65
TOTAL	34560630.66	34751546.88	38138322.96	37414417.82	28305424.82

Source: [7].

Table 3
Overall proceeds to the Voivodeship Fund for Environmental Protection and Water Management in Zielona Góra in the years 2009-2013 and the ir dynamics

Year	Overall proceeds	Dynamics
2009	37012169.56	-
2010	33470490.39	-9.57%
2011	38345420.48	14.56%
2012	37084444.81	-3.29%
2013	28123882.11	-24.16%

Source: Author's own research basing on: [16, 17, 18].

CONCLUSIONS

The Voivodeship Fund for Environmental Protection and Water Management in Zielona Góra greatly supports the local self-government in pursuing strategic goals related to environmental protection in the production companies sector, stimulating it to undertake activities that improve the conditions of natural environment. This is first of all a result of the fact that the Fund's activities focus on an efficient support of proecological projects implemented by economic businesses in the region through the right system of financing that offers funds that are allocated to various forms of aid. The Fund is merely financed by businesses, and it obtains the biggest proceeds through loan activities and repayment of capital borrowed by entrepreneurs. Substantial proceeds from charges and fines that are, apart from loans one of the main source of financing, can speak for the philosophy according to which "the polluter must pay", bearing the consequences of devastating and polluting environment. It is worth mentioning that the revenues of the Fund, which in the years 2009-2012 stayed on a similar level, decreased significantly in 2013. This is related to the general worsening of the economic situation climate in the analyzed period, decrease in the demand for goods and services, decrease in sales and deterioration of financial standing of companies, which might be the cause of taking less interest in pro-environmental activities.

ACKNOWLEDGEMENTS

The publication has been formed within the framework of realization of a public assignment co-financed with the financial resources from the city hall of Zielona Góra. Assignment number SK-II.525.9.2015



LITERATURE:

- [1] M. Cyrankiewicz. „Zadania funduszu przejmują budżety gmin i powiatów,” Rzeczpospolita Prawo, Jan. 14, 2010. [Online]. Available: <http://prawo.rp.pl/arttykul/419013.html> [Apr. 12, 2015].
- [2] J. Czemias. Elementy statystyki. Podstawowe mierniki i metody. Dąbrowa Górnicza: Wyższa Szkoła Biznesu w Dąbrowie Górniczej, 2000, pp. 25-26.
- [3] „Europejski Fundusz Rozwoju Regionalnego,” Fundusze strukturalne - dofinansowania z Unii Europejskiej.” Available: <http://www.fundusze-strukturalne.pl/efrr.html> [Apr. 05, 2015].
- [4] L. Kaźmierczak-Piwko. "The development of instruments of sustainable development of the enterprises sector," Management Systems in Production Engineering, no. 4(8), 2012, pp. 37-39.
- [5] B. Kosiarkiewicz. „20-lecie WFOŚiGW: 20 lat wspierania ochrony środowiska w woj. lubuskim (WFOŚiGW w Zielonej Górze).” Ministerstwo Środowiska, Rzeczpospolita Polska, Jul. 4, 2013. Available: http://www.mos.gov.pl/arttykul/70_archiwum/20921_20_lecie_wfosigw_20_lat_wspierania_ochrony_srodowiska_w_woj_lubuskim_wfosigw_w_zielonej_gorze.html [Apr. 12, 2015].
- [6] B. Kosiarkiewicz. "Działalność Funduszu," Biuletyn Informacji Publicznej Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, 2009. [Online]. Available: http://www.wfosigw.zgora.pl/bip/dok.php?kod_str=10070, [Apr. 05, 2015].
- [7] Sprawozdanie Zarządu z działalności Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze w latach 2009 – 2013.
- [8] Sprawozdanie Zarządu z działalności Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze w 2012 roku, Załącznik do uchwały nr 000/07/13 Rady Nadzorczej WFOŚiGW w Zielonej Górze z dnia 5 kwietnia 2013 roku.
- [9] Sprawozdanie Zarządu z działalności Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze w 2013 roku, Załącznik do uchwały nr 000/02/14 Rady Nadzorczej WFOŚiGW w Zielonej Górze z dnia 17 marca 2014 roku.
- [10] Statut Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, Załącznik do uchwały Nr XLVIII/480/2010 Sejmiku Województwa Lubuskiego z dnia 30 marca 2010 roku.
- [11] Strategia działania Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze na lata 2009-2012, Załącznik do Uchwały Rady Nadzorczej nr 19/08 z dn. 26 września 2008r.
- [12] Ustawa z dnia 27 kwietnia 2001 r. Prawo ochrony środowiska. Dz. U. 2001 Nr 62 poz. 627.
- [13] Wojewódzki Fundusz Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze. „Historia powstania wojewódzkich funduszy ochrony środowisk,” Biuletyn Informacji Publicznej Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, 2015. Available: http://www.wfosigw.zgora.pl/wfzg/dok.php?kod_str=305 [Apr. 12, 2015].
- [14] Wojewódzki Fundusz Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze. „Lubuski Regionalny Program Operacyjny 2007 – 2013,” Biuletyn Informacji Publicznej Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, 2015.

- Available: <http://www.wfosigw.zgora.pl/lrpo/dok.php?a=k1&b=1010> [Apr. 05, 2015].
- [15] Wojewódzki Fundusz Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze. „Program Operacyjny Infrastruktury i Środowiska 2007 – 2013,” Biuletyn Informacji Publicznej Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, 2015. Available: <http://www.wfosigw.zgora.pl/poiis/dok.php?a=k1&b=1010> [Apr. 05, 2015].
- [16] Wojewódzki Fundusz Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze. „Sprawozdanie 2009,” Biuletyn Informacji Publicznej Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, 2015. Available: http://www.wfosigw.zgora.pl/wfzg/dok.php?kod_str=259 [Apr. 17, 2015].
- [17] Wojewódzki Fundusz Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze. „Sprawozdanie 2010,” Biuletyn Informacji Publicznej Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, 2015. Available: http://www.wfosigw.zgora.pl/wfzg/dok.php?kod_str=260 [Apr. 17, 2015].
- [18] Wojewódzki Fundusz Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze. „Sprawozdanie 2011,” Biuletyn Informacji Publicznej Wojewódzkiego Funduszu Ochrony Środowiska i Gospodarki Wodnej w Zielonej Górze, 2015. Available: http://www.wfosigw.zgora.pl/wfzg/dok.php?kod_str=261 [Apr. 18, 2015].

Mateusz Budynek, Weronika Dorozińska, Adrianna Dybikowska,
Krzysztof Gardziej, Monika Kozak
University of Zielona Góra
Faculty of Economics and Management, Eco-Management Academic Circle
Licealna 9, 65- 417 Zielona Góra, POLAND
e-mail: mateusz.budynek@wp.pl, werkad@wp.pl, a-dybikowska@wp.pl,
krzysiek.gardziej@wp.pl, monika.a.kozak@o2.pl

Karolina Materne
Universität Potsdam, GERMANY
e-mail: karo.materne@yahoo.de