



Łukasiewicz
Poznań
Institute of
Technology

Drewno. Prace naukowe. Doniesienia. Komunikaty Wood. Research papers. Reports. Announcements

Journal website: <https://drewno-wood.pl>



The Forest Fund and *Waldklimafonds* as State Funds Supporting the Development of Forest Management in Poland and Germany

Dominika Trzeszczoń* 

Bartosz Namieciński 

Faculty of Law and Administration, University of Szczecin, Poland

Article info

Received: 18 December 2024

Accepted: 26 May 2025

Published: 11 August 2025

Keywords

forest management

public funds

Forest Fund

Waldklimafonds

scientific research

This research concerns special forms of management of public funds in Poland and Germany aimed at supporting forestry in those countries. A comparative study focused on the Polish Forest Fund and the German *Waldklimafonds*. The hypothesis was posed that although these funds are based on similar axiological and purposive foundations, their structure, organization, financial resources, and operational principles differ between the two countries. To verify this hypothesis, an analysis was made of the objectives behind the establishment of these funds, their principles, the scope of their operation, and the amount of their financial resources.

The research facilitated an exchange of experiences regarding forest resource protection through specialized funds implemented in neighboring countries. This issue is of particular importance in the context of the European Union's environmental policy, and may contribute to improving and enhancing the efficiency of the legal systems of the studied countries in the area of forest resource protection.

The findings revealed that although both funds aim to protect forests, they differ in their mechanisms for achieving this goal. The Polish Forest Fund has a broader scope, as it also addresses biodiversity protection, whereas the German *Waldklimafonds* focuses primarily on adapting forests to climate change as part of efforts toward carbon neutrality.

DOI: 10.53502/wood-205560

This is an open access article under the CC BY 4.0 license:

<https://creativecommons.org/licenses/by/4.0/deed.en>.

Introduction

Forest is one of the most important components of the biological environment and one of the most widespread ecosystems in the world. Within forest management, numerous initiatives are undertaken in terms of forest planning, protection, and management, including maintaining and expanding forest resources (Miłkowska-Rębowska and Górski 2021). Balancing economic development with the need to protect the environment remains one of the primary challenges faced by

governments and the international community (Ciechanowicz-McLean 2021). One of the main challenges for European Union member states is the adaptation of forests and forestry to global environmental changes. In this regard, climate-smart forestry is a relatively new approach that focuses on managing forests to enhance their ability to mitigate and adapt to climate change, while also promoting other benefits of forests, such as biodiversity and timber production. It represents a shift from traditional forestry, which emphasizes specific practices, to a more holistic approach that

* Corresponding author: dominika.trzeszczon@usz.edu.pl

considers the interconnectedness of forest ecosystems and their role in the climate system. It is emphasized that this process requires strong support through scientific research to enable effective and efficient adaptation, while avoiding burdens for future generations due to inadequate adaptation or its neglect. Ensuring sufficient financial resources is essential for achieving this goal. Investments in necessary research and adaptation are significantly lower than the estimated economic costs of moderate or permanent climate changes in the forestry sector (Schram et al. 2024).

Considering the above, this research focuses on the financing of measures aimed at supporting forestry in the neighboring countries of Poland and Germany through specially established funds. The aim of the comparative legal research carried out in this area is to verify the effectiveness of the legal systems of the countries studied with regard to the protection of forest resources.

The subject of this study is the financing of forest resource protection systems using special forms of management of public funds in Poland and Germany. The research hypothesis states that although these funds are based on similar axiological and purposive foundations, their structure, organization, financial resources, and operational principles differ between the two countries. To verify this hypothesis, the following research questions were posed:

1. What are the objectives for which each of the examined funds was created?
2. How do the studied funds operate, and what are their principles of functioning?
3. What is the amount of financial resources allocated to the funds serving forest protection in the studied countries?

Research methodology

The study employed two research methods: the dogmatic-legal and the empirical-analytical methods. The main research method is the dogmatic-legal method, which involved analyzing Polish and German legal instruments, supplemented by opinions from legal doctrine and jurisprudence in the Republic of Poland and the Federal Republic of Germany. A significant component of the study is the comparative legal analysis concerning the functioning of the targeted funds in the aforementioned countries.

In the research, the tasks and operational structure of the Forest Fund in Poland were first examined, with attention given to its sources of revenue. Analogous research was then undertaken for the German *Waldklimafonds* within the framework of a comparative analysis. The study highlights a broad range of dogmatic issues, considering the unique characteristics of Poland and

Germany as neighboring countries within the European Union. The comparative legal presentation of the topic represents an innovative research approach. This perspective enabled a fuller and more precise understanding of the nature, pace, and proposed directions of changes in financing forest protection through targeted funds, as well as the identification of developmental differences between the studied countries.

In the subsequent part of the study, using the analytical-formal method, the financial resources allocated within the Forest Fund and *Waldklimafonds* were determined. The public funds allocated through these programs are designated for tasks related to increasing forest cover, maintaining and improving the climate services of forests and wood, and adapting forests to climate change. These resources are also used for scientific research, infrastructure development, and forest planning. The study also highlights the similarities and differences between comparable institutions functioning in the neighboring countries.

Another aim of the research was to determine the financial and legal status of the Forest Fund. The study reflects the legal status as of November 30, 2024.

Results and discussion

The analyses conducted here highlight the significant role of the Forest Fund in supporting forestry development activities in Poland. These actions involve public finance resources and their allocation for tasks primarily related to monitoring, control, supervision, and evaluation of the adaptation of forests and forestry to global environmental changes. Consequently, there arises a need to utilize public funds as stipulated in Article 5 of the Public Finance Act of August 27, 2009 (Dz. U. (Journal of Laws) of 2024 item 1572, as amended; PFA).

The introduction of the Forest Act of September 28, 1991 (Dz. U. (Journal of Laws) of 2024 item 1473, as amended; FA) brought significant changes to the organization and functioning of the State Forests National Forest Holding and affected the public finance system (Piekutin and Gruchała 2006). The regulations established in 1991 shaped the directions of change within the Polish legal framework, creating a need for research into Polish forestry and its sources of financing. Of particular importance is the Forest Fund, which under Article 56(1) of FA serves as a statutory form of management of public funds within the State Forests National Forest Holding.

First and foremost, taking into account selected regulations from Chapter 8 of FA and Article 9 of PFA, it should be noted that the State Forests National Forest Holding operates on the principle of financial independence, covering its costs from its revenues.

Additionally, it is not classified as a public finance sector unit under Article 9 of PFA. The State Forests National Forest Holding annually prepares a report on the state of forests and a financial and economic report of its activities. However, it is essential to point out that the Forest Fund plays a particularly significant role in the financial management of the State Forests National Forest Holding.

The legal aspects of the Forest Fund's operation arise from the FA and the Regulation of the Council of Ministers of December 6, 1994, regarding the detailed rules of financial management of the State Forests National Forest Holding (Journal of Laws No. 134, item 692, as amended; Regulation). It is worth recalling that the Forest Fund, established within the operations of the State Forests National Forest Holding, is a statutory form of management of funds allocated for purposes outlined in law (Supreme Audit Office 2009).

Analyzing the legal status of the Forest Fund proves to be a complex task. Research indicates that the status of the Forest Fund has evolved over the years. In the literature (Kosikowski 2011), the view is still found that the Forest Fund is a special-purpose fund within the meaning of PFA, and it is associated with a unit of the public finance sector as defined by Article 9(7) of PFA. However, this position raises numerous doubts, making the subject timely and one that requires in-depth research.

Cezary Kosikowski, in his commentary on PFA, identified a division of state special-purpose funds into budgetary system funds and extra-budgetary funds (Kosikowski 2011; Danecka and Radecki 2024). This division directly relates to the revenues of the state special-purpose fund. In describing the legal nature of state special-purpose funds as defined by PFA, it should be noted that their revenues derive from public funds, while the expenditures serve to implement designated state tasks (Bożek and Mańczyk 2020). Importantly, state special-purpose funds do not include funds whose sole source of revenue, excluding bank interest and donations, is a subsidy from the state budget. Furthermore, a state special-purpose fund is a separate bank account managed by a minister specified in the law or another designated authority (Trzeszczoń 2022). A special-purpose fund is also defined as an “organizational separation of public financial resources” (Kosikowski 2008) and as a “pool of financial resources derived from specific sources and designated for particular purposes” (Sawicka et al. 2020).

Nevertheless, it is important to consider other doctrinal views, according to which the Forest Fund is not a state special-purpose fund within the meaning of PFA. Notably, FA does not explicitly define the Forest Fund as a state special-purpose fund. Additionally, the law establishing the Fund does not specify its status in relation

to the provisions of PFA. Therefore, attention should be given to the formal-legal concept of state special-purpose funds presented in the doctrine (Kucia-Guściora 2004). If, for the purposes of the study, the determining criterion for recognizing a fund as a state special-purpose fund is solely the source of public revenues and expenditures, as expressed in the doctrine, the current list of funds would need to be expanded (Kucia-Guściora 2004). According to Beata Kucia-Guściora, the state budget act is the determining factor in recognizing a particular fund as a state special-purpose fund within the meaning of PFA. In the annex to the Budget Act for 2024 of January 18, 2024, the revenues and expenditures of individual special-purpose funds are listed, but the Forest Fund is not included. Therefore, considering the views expressed in doctrine and the financial-legal perspective, it must be concluded that the Forest Fund is not a state special-purpose fund within the meaning of Article 9(7) of PFA.

Focusing on the financial aspect of the Forest Fund, which is managed by the Director General of the State Forests National Forest Holding, it is noted that its financial resources support activities aimed at balancing deficits arising from the implementation of forest district tasks, particularly those related to forest management and public forest administration. These resources are allocated to tasks determined by legislation, including supporting forest districts which, due to adverse environmental conditions or financial difficulties, cannot generate sufficient revenues to ensure proper functioning. According to § 23 of the Regulation, the Director General has the authority to balance financial deficits in forest districts and regional directorates, resulting from varying forestry conditions, using Forest Fund resources. This makes the Forest Fund a redistributive tool that equalizes financial potential among forest districts with differing revenue capacities (Adamowicz et al. 2014).

In Poland, forest districts vary significantly regarding natural conditions, land area, state of the forest, timber availability, and local infrastructure costs. Some districts, particularly those in areas with challenging natural conditions or less attractive timber markets, generate insufficient income to cover the expenses associated with proper forest management. The financing of these tasks through the Forest Fund is obligatory, while the funding of other tasks listed in Article 58(2) of FA remains optional.

In conclusion, the Forest Fund ensures the independent and sustainable management of forests, regardless of the financial capabilities of individual forest districts (Górniewicz and Szczypa 2023). It preserves forest stand sustainability and secures the self-sufficiency of the State Forests National Forest Holding (Piekutin 2006).

The adoption of specific assumptions and mechanisms constitutes an environmental protection framework, broadly interpreted, and promotes pro-ecological attitudes. It should also be noted that Article 57 of FA lists the revenue sources of the Forest Fund, which include, for example: claims, penalties, and fees related to the exclusion of forest land from production, claims resulting from compensation, income derived from participation or obtained from the sale of shares in companies, and budget subsidies. Considering the state of the Fund's resources at the beginning and end of each year (for the period 2020–2023), it can generally be concluded that the planned revenues and expenditures of the Forest Fund were balanced (as shown in Table 1 and Table 2). However, a significant discrepancy between revenues and expenditures was observed in 2022.

Due to the connection between the Forest Fund and the operations of the State Forests, it should also be noted (Table 3) that between 2020 and 2023, the Forest Fund constituted a significant portion of the internal financing capital of the State Forests. The Forest Fund accounts for a substantial share (approximately 87%) of the resources contributing to the equity capital of the State Forests. Compared to other internal funding sources, such as resource capital or the social fund, the Forest Fund remains the predominant mechanism for capital allocation.

Thus, it serves as a key financial instrument that enables the implementation of strategic initiatives related to forest management and forest protection in Poland. Thanks to its significant contribution to the

overall budget of the State Forests, the fund allows for financing long-term investments and ecological initiatives, which enhances the institution's financial and operational resilience.

Similarly, German legislation emphasizes the need to protect forests from negative changes. In § 11 of the German Forest Protection and Forestry Support Act of May 2, 1975 (*Federal Forest Act/Bundeswaldgesetz*) it is laid down that forests must be managed properly and sustainably according to their purpose. The need to provide adequate forest protection cannot be achieved without ensuring sufficient financial resources.

To address this, by a resolution of the German Bundestag and under the joint leadership of the Federal Ministry for the Environment (BMUB) and the Federal Ministry of Agriculture (BMEL), the Forest Climate Fund (*Walddklimafonds*, WKf) was established. This fund is part of the Special Energy and Climate Fund program operating in Germany. Created in 2013, the fund finances research, development, pilot, and communication projects aimed at maintaining and improving the climate-related services of forests and wood, as well as adapting forests to climate change (Schröder et al. 2013).

The Forest Climate Fund aims to implement measures of particular federal importance that facilitate the adaptation of forests to climate change while preserving the essential contribution of near-natural, structurally and species-rich forests to safeguarding natural resources in the long term. The fund primarily promotes the interface between research, development, and practical forest-related applications. The funded projects focus

Table 1. Changes in the financial status of the Forest Fund at the beginning and end of the year (in thousand PLN)

Year	2020	2021	2022	2023
Forest Fund status on January 1st	812 181,0	731 515,3	864 380,3	3 179 511,5
Forest Fund status on December 31st	731 515,3	864 380,3	3 179 511,5	3 225 232,2

Source: Own elaboration based on the financial and economic reports of the State Forests for 2020, 2021, 2022, and 2023, <https://www.lasy.gov.pl/pl/informacje/publikacje/informacje-statystyczne-i-raporty/sprawozdanie-finansowo-gospodarcze-pgl-lp> (access 30.11.2024 r.)

Table 2. Revenues and expenditures of the Forest Fund in 2020–2023 (in thousand PLN)

Year	2020	2021	2022	2023
Revenues of the Forest Fund	1 386 975,8	1 404 193,0	3 491 863,9	2 046 625,9
Expenditures of the Forest Fund	1 467 641,5	1 271 328,0	1 176 732,7	2 000 905,2

Source: Own elaboration based on the financial and economic reports of the State Forests for 2020, 2021, 2022, and 2023, <https://www.lasy.gov.pl/pl/informacje/publikacje/informacje-statystyczne-i-raporty/sprawozdanie-finansowo-gospodarcze-pgl-lp> (access 30.11.2024 r.)

Table 3. Profits of the State Forests in 2020–2023, including amounts from the Forest Fund (in thousand PLN)

Year	2020	2021	2022	2023
Net Profit of the State Forests	487 555,5	701 320,0	986 013,3	639 931,6
Net Profit from the Forest Fund contributing to the division of profits of the State Forests National Forest Holding	130 580,6	191 796,2	64 597,7	527 803,1

Source: Own elaboration based on the financial and economic reports of the State Forests for 2020, 2021, 2022, and 2023, <https://www.lasy.gov.pl/pl/informacje/publikacje/informacje-statystyczne-i-raporty/sprawozdanie-finansowo-gospodarcze-pgl-lp> (access 30.11.2024 r.)

on practical feasibility and knowledge transfer. The *Waldklimafonds* provides financing in five key areas:

1. Adapting forests to climate change.
2. Ensuring carbon storage and increasing CO₂ sequestration in forests.
3. Increasing carbon storage in wood products and reducing CO₂ through the substitution of alternative materials with wood products.
4. Research, including monitoring to support the goals in points 1 and 2.
5. Information and communication to support the goals in points 1, 2, and 3.

As a result, the expenditures within WKF are primarily directed towards activities aimed at maintaining and increasing CO₂ reduction potential through forests and wood, as well as adapting forests to climate change. The fund's primary goal is to strengthen national climate protection and energy efficiency.

As emphasized earlier, WKF is part of the program connected to the Climate and Transformation Fund. The entity managing these resources is the Agency for Renewable Resources (*Fachagentur Nachhaltende Rohstoffe*, FNR). Established in 1993 by the German Federal Ministry of Food and Agriculture, the FNR coordinates research, development, and demonstration projects in the area of renewable resources. The agency's tasks are defined by its statutes, including: participation in planning and trust-based implementation of federal fund programs under the legal and technical supervision of BMEL (project sponsorship); collecting, preparing, and providing relevant specialized information, particularly for federal and state governments, industry, agriculture, forestry, and consumers regarding renewable resources; and conducting essential public relations activities.

The resources for projects funded via the Forest Climate Fund are sourced from the federal budget, and the FNR's main role is to provide technical and administrative support for research projects on renewable resources. Consequently, it should be noted that this

fund is not a dedicated state special-purpose fund in the strict sense, but represents a specific kind of segregated financial resource entrusted to the FNR for management.

Between 2013 and 2023, a total of 481 projects were initiated under the *Waldklimafonds*, aimed at increasing the contribution of forests and wood to climate protection. These projects addressed various aspects of forest functioning, including sustainable development, biodiversity conservation, and proper forest management. In the first year of the program (under the pilot edition) only three projects were launched, focusing on decision-making support for risk allocation and reduction in forestry in the context of climate change. In the following years, the number of implemented projects steadily increased, reaching its peak – 104 projects – in 2020. In subsequent years, a downward trend in the number of newly initiated projects can be observed.

Due to the extensive scope of the project database, it is impossible to list exhaustively all thematic areas addressed by the activities. For example, research has been conducted in areas such as strategies for forest hygiene adaptation, underground biomass of forest trees, changes in forest productivity and carbon sequestration, adaptive capacity and host–parasite relationships in oaks, as well as climate protection through small private forests.

However, it should be noted that both the number and scope of the projects demonstrate that financial resources within the *Waldklimafonds* have been allocated to various initiatives aimed at supporting forest operations. Detailed data on this subject is presented in Figure 1.

Referring to the issue of the amount of funds allocated to the FNR for the implementation of projects under the *Waldklimafonds*, it should be noted that several hundred million euros have been spent for this purpose since the fund's inception. In the last four years, the Agency has managed an annual amount of approximately 30 million euros. These funds were jointly provided by the Federal Ministry of Agriculture and the Federal Ministry of the Environment. Detailed

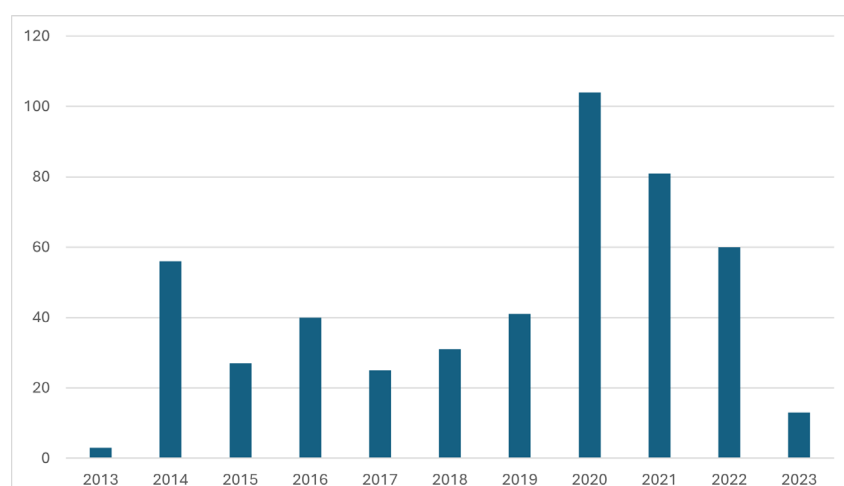


Chart 1. Number of research projects approved for implementation under the *Waldklimafonds* in 2013-2023 (in million EUR). Source: Own elaboration based on data provided by FNR, <https://www.waldklimafonds.de/projekte/projektdatenbank> (access 03.12.2024)

data on amounts of funding over the past four years is presented in Table 4.

At the same time, the FNR reports that these funds were allocated to various projects in five funding areas, namely:

1. Research and monitoring (86.9% of the financial resources)
2. Storage of wood products and CO₂ reduction (4.66%)
3. Securing and increasing CO₂ sequestration (4.22%)
4. Adaptation and climate change (2.39%)
5. Information and communication (1.89%)

On this basis, it can be concluded that these funds were primarily used for scientific research and sustainable development in the area of adapting forests to climate change. Another extremely important issue is the future of the *Waldklimafonds*, which is very uncertain. According to information from the German Ministry of Food and Agriculture, the process of gradually discontinuing the fund — including the reduction of its financial allocations and the winding down of related activities — officially began in early 2024. This decision was made following a session of the Budget Committee regarding the German federal budget for 2024, held on January 18, 2024, and in connection with a ruling of the Federal Constitutional Court regarding the second

supplementary budget bill for 2021, dated November 15, 2023 (2 BvF 1/22). As a result, no new commitments can be made, and funding for WKF will be reduced to a minimum, except for funds for legally binding obligations. This decision has been met with widespread criticism from the scientific and forestry communities (Seling 2023). At the same time, BMEL points to the need for the expansion of funds for research, development, and communication projects in the forestry sector. According to the information provided, work is under way on a structural change to the Climate and Transformation Fund to find a solution that would replace the *Waldklimafonds* (Özdemir 2023).

Conclusions

In conclusion, both analyzed funds serve the purpose of forest protection, but they differ significantly in their scope and operational approaches. This finding directly addresses the main research aim of comparing their roles in sustainable forestry and climate adaptation. The Polish Forest Fund primarily supports sustainable forest management, biodiversity protection, and adaptation to climate change, at the same time as addressing operational deficits in forest districts. Its resources also contribute to infrastructure and research, although these remain secondary aims. In contrast, the German

Table 4. Amounts allocated by FNR for the implementation of projects under the *Waldklimafonds* in 2020-2023 (in thousand EUR)

Year	2020	2021	2022	2023
Amount	25 000	30 000	30 000	27 000

Source: Own elaboration based on data provided by FNR, including annual financial reports, <https://www.waldklimafonds.de/projekte/projektdatenbank> (access 03.12.2024)

Waldklimafonds is an important part of Germany's climate policy. This fund focuses on supporting adaptive measures in German forests aimed at increasing their resilience to climate change, especially in the context of more severe droughts, storms, fires, and other extreme weather events. The fund supports, among other things, the planting of tree species resistant to climate change, improvements to forest structure, fire protection, and measures to increase carbon storage capacity. It should also be noted that since 2013, the *Waldklimafonds* has been a central funding instrument for research on climate protection and adaptive actions in forests. Over the years, the majority of the fund's resources have been allocated to scientific research in this area.

In terms of functioning, the Polish Forest Fund is mainly financed from public resources and supports a wide range of forest-related entities. The beneficiaries of this fund include the State Forests, local governments, non-governmental organizations, and environmental protection institutions. It primarily funds afforestation, biodiversity protection, and climate-related forestry tasks. On the other hand, the *Waldklimafonds* is funded by the German Ministry of Environment and Climate and the Ministry of Food and Agriculture, and cooperates with forestry organizations, the timber industry, and scientists to provide appropriate support for adapting forests to climate change. The agency managing the funds within this framework is the Agency for Renewable Resources, which finances various projects related to forest restoration, fire and drought protection, as well as supporting scientific research on climate threats to forest ecosystems. The *Waldklimafonds* is primarily aimed at forest owners, land managers, research

institutions, and nature conservation organizations. These scientific institutions and nature conservation organizations are the largest group of beneficiaries of the programs organized by the FNR. This agency undertakes numerous initiatives to promote cooperation between the public and private sectors within the fund's framework.

Comparing the financial capacities of both funds, the Polish Forest Fund clearly exceeded the German *Waldklimafonds* in terms of available resources. The annual expenditures of the Forest Fund in 2020–2023 amounted to a total of 5.9 billion PLN (approximately 1.3 billion euros – converted at the average exchange rate during those years). Meanwhile, the FNR secured approximately 112 million euros for the implementation of projects under the *Waldklimafonds* during the same period. This means that the financial resources of the German fund were more than ten times smaller than those of its Polish counterpart. It is noteworthy, however, that in Germany, these funds were mostly allocated to scientific research. In Poland, on the other hand, the funds were used to finance the current tasks of forest districts, with scientific research and forest management plans accounting for only small and supplementary expenses within the Forest Fund. It should also be noted that the *Waldklimafonds* in Germany is just one of many funds supporting the country's climate policy.

Considering the overall analysis presented here, confirmation has been found for the hypothesis that, although the Polish Forest Fund and the German *Waldklimafonds* are based on similar axiological and purposive foundations, their shape, structure, financial resources, and operating principles differ between the two countries.

Conflict of interest

The author(s) declare(s) that there is no conflict of interest concerning the publication of this article.

References

- Adamowicz, K., Dyrz, A., Szramka, H. (2014). Wpływ redystrybucji środków funduszu leśnego na rentowność nadleśnictw. *Sylvan* 158(7), 483–490.
- Bożek, W., Mańczyk, P. (2020). Art. 29. In: Z. Ofiarski (ed.), *Ustawa o finansach publicznych. Komentarz*, vol. II, Warszawa.
- Ciechanowicz-McLean J. (2021). *Globalne prawo ochrony środowiska. Podstawowe zagadnienia*, Gdańsk.
- Danecka, D., Radecki, W. (2021). Art. 58. In: D. Danecka, W. Radecki (eds.), *Ustawa o lasach. Komentarz*, vol. III, Warszawa.
- Danecka, D., Radecki, W. (2024). Art. 56. In: D. Danecka, W. Radecki (eds.), *Ustawa o lasach. Komentarz*, vol. IV, LEX/el.
- Górniewicz, M., Szczypa, P. (2023). Wpływ Funduszu Leśnego na rentowność nadleśnictwa zgrupowanych w Regionalnej Dyrekcji Lasów Państwowych w Krośnie. *Acta Scientiarum Polonorum Silvarum Colendarum Ratio et Industria Lignaria* 22 (1), 25–32. <https://doi.org/10.17306/J.AFW.2023.1.3>
- Kosikowski, C. (2006). *Finanse publiczne. Komentarz*, Warszawa.

- Kosikowski, C. (2008).** In: *Finanse publiczne i prawo finansowe*, C. Kosikowski, E. Ruśkowski (eds.), vol. 3, Warszawa.
- Kosikowski C. (2011).** *Ustawa o finansach publicznych. Komentarz.* Warszawa.
- Kucia-Guściora, B. (2004).** Status prawny funduszy celowych. *Ruch Prawniczy, Ekonomiczny i Socjologiczny* 4, 5–25.
- Miłkowska-Rębowska J., Górski M. (2021).** Ochrona użytkowa zasobów biosfery. In: *Prawo ochrony środowiska*, M. Górski (ed.). Warszawa, pp. 778–786.
- Özdemir C. (2023).** Der Wald ist für uns Identitätsstiftend, *Wald Wirtschaft*, pp. 8–9.
- Piekutin, J., Gruchała, A. (2006):** Miejsce i rola funduszu leśnego w systemie finansowym Lasów Państwowych. *Sylvan* 2: 37–45.
- Piekutin, J. (2006).** Analiza funkcjonowania funduszu leśnego w systemie finansowym Lasów Państwowych na przykładzie Regionalnej Dyrekcji Lasów Państwowych w Radomiu. *Sylvan* 150 (6), 3–18.
- Rakoczy, B. (2011).** Art. 56. In: *Ustawa o lasach. Komentarz*, Warszawa.
- Sawicka, K. (2020).** In: M. Karlikowska, W. Miemiec, Z. Ofiarski, K. Sawicka (eds.), *Ustawa o finansach publicznych. Komentarz*, vol. II, Warszawa.
- Seling I. (2023).** Neue Perspektiven für Ihren Wald, *Wald Wirtschaft*, pp. 4–5.
- Schram U., Bauhus J., Dieter M., et al. (2024).** Wirkungs-volle Waldpolitik braucht wirkungsvolle Wald und Holzforschung mit Perspektive, Berlin.
- Schröder, J.; Wenning, A.; Hentschel, R.; Möller, K. (2016).** Rückkehr eines Provokateurs: Was steuert die Ausbreitungsdynamik des Eichenprozessionsspinners in Brandenburg?, *Eberswalder Forstliche Schriftenreihe*, Band 62, 77–88.
- Trzeszczoń, D. (2022).** Szczepienia ochronne – analiza prawno-finansowa. *Prawo Budżetowe Państwa i Samorządu* 3(10): 59–86.
- Legal acts**
- Gesetz zur Erhaltung des Waldes und zur Förderung der Forstwirtschaft (Federal Forest Act) of May 2, 1975, (BGBl. 2021 I p. 3436)
- Act of September 28, 1991 on Forests (Dz. U (Journal of Laws) of 2024 item 1473)
- Act of August 27, 2009, on Public Finance (Dz. U (Journal of Laws) of 2024 item 1756)
- Budget Act for 2024 of January 18, 2024 (Dz. U. (Journal of Laws) item 122)
- Regulation of the Council of Ministers of December 6, 1994, on the detailed principles of financial management in the State Forests National Forest Holding (Journal of Laws No. 134, item 692)
- Other**
- BVerfG, Judgment of the Second Senate of November 15, 2023 – 2 BvF 1/22 -, paras. 1-231,**
https://www.bverfg.de/e/fs20231115_2bvf000122en
- Supreme Audit Office, Report on the results of the audit of the management of the Forest Fund's resources, Warsaw 2009, pp. 1–44
- Financial and economic report of the State Forests for 2020
- Financial and economic report of the State Forests for 2021
- Financial and economic report of the State Forests for 2022
- Financial and economic report of the State Forests for 2023
- List of tables**
- Table 1.** Changes in the financial status of the Forest Fund at the beginning and end of the year (in thousand PLN)
- Table 2.** Revenues and expenditures of the Forest Fund in 2020–2023 (in thousand PLN)
- Table 3.** Profits of the State Forests National Forest Holding in 2020–2023, including amounts from the Forest Fund (in thousand PLN)
- Table 4.** Amounts allocated by FNR for the implementation of projects under the *Waldklimafonds* in 2020–2023 (in thousand EUR)
- List of figures**
- Figure 1.** Total funding volume for research projects approved under the *Waldklimafonds* in 2013–2023 (in million EUR))