



Revival of the civil society. Development of the third sector in Poland 1989 - 2008

Michał Nowosielski

- Development of the Polish third sector after 1989 has been hampered by the deficiency of resources (both human and financial), inadequate legal regulations and imperfect cooperation with public authorities.
- In the years 1989-2008, the functioning of the third sector has undergone substantial positive developments. The following can be named by way of an example: emergence of umbrella and infrastructure organisations, professionalisation, intensification in terms of cooperation with business and public authorities (more public funds being earmarked for third sector). The Public Benefit and the Volunteer Work Act has also been finally passed.
- In spite of these positive developments the Polish third sector still faces the following substantial challenges: stimulating social activism, establishing new sources of financing, as well as further increasing the influence that the third sector exerts on decisions of public authorities.

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Translation financed
by the Polish Ministry of Foreign Affairs

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INSTYTUT ZACHODNI

Series: „IZ Policy Papers” nr 2

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Graphic design: Ewa Wąsowska

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Poznań 2008 – electronic version
Poznań 2009 – printed version

Publishing house: INSTYTUT ZACHODNI
61-854 Poznań, ul. Mostowa 27
tel. 61 852 76 91
tel 61 852 28 54 (wydawnictwo)
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e-mail: wydawnictwo@iz.poznan.pl
www.iz.poznan.pl

ISBN 978-83-61736-04-2

Printing: SOWA Sp. z o.o.
ul Hrubieszowska 6a
01-209 Warszawa

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I. INTRODUCTION

The present paper aims at outlining the development of the Polish third sector since 1989. The emergence and growth of the Polish civil society, its professionalization and specialization constitute a crucial aspect of the democratization of Poland. These processes also happen to fit in the larger phenomena of social and political convergence in Europe.

When the great political, economic and social transformation started in 1989, stable democracy and advanced capitalism appeared to be within easy reach on the wave of popular enthusiasm awoken by the fall of communism. As it turned out, the transformation came to be a painstaking and difficult process entailing a range of social costs. Despite that, one may clearly state that after going through the 20 years of democratic transformation the free market and democratic institutions have been successfully established. One of the pillars of Polish democratic order has been provided by the third sector created by the Non-Governmental Organisations (NGOs).

NGOs perform a range of significant functions with respect to the contemporary democratic societies. Firstly, they assume the representative role – they advocate the interests of selected social groups or the society as a whole in the process of dialogue with the government. Secondly, they have an expressive role – they stand for specific social values and norms, or in some cases interests, encouraging public debate in this way. Thirdly, they serve as sources of innovation – while working outside the rigid structures of the state or the profit-oriented market institutions, they seek different, new solutions to many outstanding social problems. Fourthly, the third sector (especially that originating at the local level) is able to develop and strengthen communities and social solidarity. The last but by no means least important function of NGOs consists in the supervision of public administrative authorities and business institutions.

Are Polish NGOs capable of performing these functions in an effective manner? Can the third sector become an important partner for market institutions and the state? No unequivocal answers can be provided to those questions. On the one hand, the non-governmental sector in Poland exhibits multiple syndromes of weakness, while on the other, a slow but steady development of NGOs in Poland can be readily attested.

Over the 20 years of its growth, the Polish third sector has covered a long and difficult way. The years of communist regime in Poland resulted in the lack of the basic means required for the uninhibited, smooth operation of civil society and NGOs. Community work was associated with duties imposed by the state, while the citizens were suspicious of all sorts of social organizations. There was no law regulating the relationship between the third sector and the state administration. The strong state was reluctant towards the third sector, while politicians, instead of perceiving NGOs as a potential partner able to help perform some of its tasks, rarely took notice of it at all.

The above-mentioned obstacles did not stop numerous activists from founding new organizations and contributing therefore to the development of the third sector. In the initial stage of the system transformation, a wave of popular enthusiasm resulted in a proliferation of new organizations. At a later stage, their number became more or less fixed and the entire sector entered a period of consolidation. Thanks to the enthusiasm of the involved activists and the assistance of financial subsidies, a number of infrastructural organizations were coming into existence, delivering knowledge and other means indispensable for the functioning of other organizations. Additionally, umbrella organizations appeared on the scene as a uniting factor gradually contributing to the strength the sector. Adopted legal changes enabled the cooperation between NGOs and the public administration. There has been a steady increase in terms the frequency of the cross-sectoral dialogue with business institutions.

In order to describe the workings of the third sector in Poland, it is first of all essential to depict the context of its emergence. This context constituted an important factor having to a large degree determined the sector's growth potential. Such an outline will comprise a discussion of the traditions of self-organization and the social capital (chapter II) as well as the legal framework of the Polish social organizations (chapter III).

Chapter IV is devoted to a general overview of the Polish third-sector development as well as of its present state, i.e. the number of organizations, fields of activity, financial means and human resources. Subsequent chapters focus on the selected issues pertaining to the non-governmental sector in Poland: social economy (chapter V), development of philanthropy (chapter VI), volunteerism (chapter VII). The last part of the essay (chapter VIII) touches upon the cooperation between the third sector and the public administration authorities as well as the business sector.

I. SOCIAL CONTEXT OF THE DEVELOPMENT OF THE THIRD SECTOR IN POLAND

The social context determines to a great degree the condition of the third sector and NGOs. Social tradition may determine the scope of interest and action characteristic of the sectors' organisational actors as well as the degree to which individuals tend to be involved in their activities. The social capital, i.e. specific values and norms shared by the members of a particular community enabling their effective cooperation, exerts a powerful influence on the eagerness to become socially involved, engage in voluntary action and provide assistance to those in need¹. It is the social capital that determines the extent of cooperation within specific organizations, within the sector itself as well as with other non-third-sector partners (e.g. public administration or business institutions).

¹ F. Fukujama, *Zaufanie. Kapitał społeczny a droga do dobrobytu (Trust: The social virtues and the creation of prosperity)*, Warszawa-Wrocław 1997.

The tradition and social history appear to have adversely affected the development of the Polish civil society. Modernization came late to the Polish society, which had consequently remained a typically traditional society for a prolonged period of time. Family bonds were socially regarded as representing the supreme order of values. As a result, the functions which could have been performed by the third sector organizations (first of all, cooperation and mutual help), had been for a long time realized by neighbourhood communities and family networks. That did not completely exclude associational activity from the social landscape. On the contrary, some Polish traditions of organised communal activities have been attested that date back as far as to the 15th century². One has to bear in mind, however, that these types of initiatives both before and after the partitions of Poland, as well as in the interwar period, had a very limited social scope. Moreover, the development of the sector encountered a range of serious obstacles. Among them there were the following factors: the nonexistence of the nation state, mixture of cultural and political influences in the partition period, destruction to the most active social elites caused by WWI, great migrations, "breaking of the continuity of settlement and historical tradition"³, also resulting from the war and, finally, the 45-year long period of communism. All these factors gravely hindered the development of social activity. Furthermore, the nondemocratic system and the authoritarian state obstructed a more vibrant development of the Polish third sector.

It was only after the transformation processes became initiated in 1989 that the onset of an unhindered development of a civil society was allowed. It immediately turned out, however, that providing formal opportunities for participation and social involvement do not necessarily translate into changes in the social consciousness of Poles. The phenomenon of "social non-movement" could be observed as a dominant mode of dealing with social reality. It may be defined as rejection of both cooperation-based action and social self-organization to the advantage of individual adaptation strategies⁴.

A low degree of social capital proves to be a fundamental reason for social non-movement. In societies with a higher level of social capital, instances of cooperation among individuals are more commonly observed, the density of social networks appears to be greater, and so is, in consequence, the number of organizations. One typically takes the following factors to constitute social capital indicators: the level of trust (both general and personal), participation in the actions of organizations and activities performed to the community's benefit.

² M. Ziółkowski, *Społeczeństwo obywatelskie, transformacja i tradycja we wspólnotach lokalnych (Civil society, transformation and tradition in local communities)*, in: K. Bondyra, M.S. Szczepański, P. Śliwa, *Państwo, samorząd i społeczeństwo lokalne (State, local government and communities)*, Poznań 2005, p. 38.

³ Ibidem, p. 40

⁴ M. Nowak, M. Nowosielski, *Od „próżni socjologicznej” do „społecznego bezruchu”. Uwarunkowania ewolucji społeczeństwa obywatelskiego w Polsce lat 80. i 90. XX wieku (From “sociological vacuum” to “social immobility”. Factors in the evolution of civil society in Poland in the 80s and 90s of the 20th century)*, in: K. Bondyra, M.S. Szczepański, P. Śliwa, *Państwo, samorząd i społeczeństwo lokalne (State, local government and communities)*, Poznań 2005, p. 292.

Poland has a society demonstrating a low level of trust. The results of the European Social Survey⁵ show that among all the analyzed societies, Poles are least likely to trust other people. In 2002 and 2004 only c. 18% of the Poles taking part in the survey claimed that “most people can be trusted”. Despite a minor increase in the number of those who are eager to trust others (23%) indicated by the results of another survey (2006), the general level of social trust still remains very low, which affects the shape and strength of social capital. This is clearly illustrated by Table 1.

Table 1
Trust level in European societies in the years 2002-2006

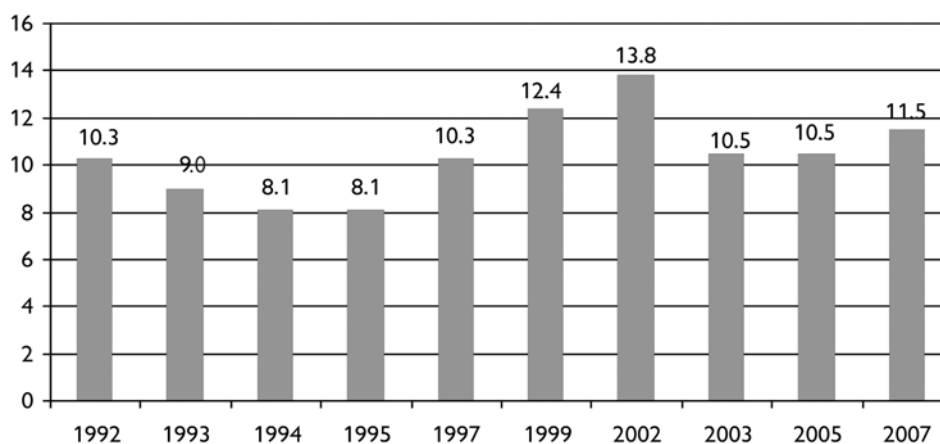
Country	2002	2004	2006
	%		
Austria	42.9	44.4	44.0
Belgium	40.2	39.8	42.3
Czech Republic	28.6	29.7	-
Denmark	74.6	72.1	77.2
Estonia	-	42.5	44.3
Finland	70.9	71.8	72.7
France	28.1	29.1	29.1
Greece	21.3	23.0	-
Spain	41.5	39.5	41.2
Netherlands	58.1	62.8	61.5
Ireland	51.0	56.9	47.8
Luxemburg	37.3	37.5	-
Germany	34.3	38.0	38.0
Norway	72.3	73.2	77.2
Poland	18.3	17.9	23.4
Portugal	24.8	21.8	26.7
Slovakia	-	19.8	27.9
Slovenia	24.2	27.7	28.1
Switzerland	51.1	53.5	53.2
Sweden	61.1	61.2	66.5
Ukraine	-	30.2	28.2
Hungary	23.3	24.6	30.2
Great Britain	42.4	42.8	46.9
Italy	32.5	30.9	-

R. Jowell and the Central Co-ordinating Team. European Social Survey 2002/2003; 2004/2005; 2006/2007: Technical Report. London: Centre for Comparative Social Surveys. City University (2003); (2005); (2007)
Data distribution: Norwegian Social Science Data Services (NSD)

⁵ European Social Survey, <http://www.europeansocialsurvey.org>.

The Polish research on this topic provides a more detailed picture of the actual level of trust and eagerness to cooperate. Analyzing the changes which have affected the so-called generalized trust level⁶, one can observe that it actually remains on the same low level – its fluctuations are not significant and usually temporary. This is confirmed by the data provided by the Polish General Social Survey and Social Diagnosis presented in Diagram 1.

Diagram 1
Trust level in Poland in the years 1992-2007



Source: For the 1992-2002 span – Polish General Social Survey, for the 2003-2007 span – Diagnoza Społeczna (Social Diagnosis). Data from: J. Czapiński, T. Panek, Diagnoza Społeczna (Social Diagnosis) 2007, Rada Monitoringu Społecznego (Council for Social Monitoring), Warszawa 2007.

Other data – based on different indices – were yielded by research conducted by the Polish Opinion Research Centre (CBOS). In the years 2002-2008, CBOS noted a certain statistically significant increase in the generalized trust level. In 2002, only 19% of the respondents agreed with the statement that “in general, most people can be trusted” while this indicator has increased by 7 per cent points in 2008. Detailed data are presented in Table 2.

Table 2
Trust level in Poland in the years 2002-2008

Which of the two opinions on social life in Poland would you share?	2002	2004	2006	2008
	%			
In general, most people can be trusted	19	17	19	26
One has to be cautious in one's dealings with other people	79	81	79	72
Hard to say	2	2	2	2

Source: B. Wciórka, *Zaufanie społeczne w latach 2002-2008 (Public trust in the years 2002-2008)*, CBOS research report BS/30/2008, Warszawa 2008.

⁶ Measured usually by the attitude of the respondents to the statement that “most people can be trusted”.

More optimistic results were obtained when it comes to the level of trust in people one is familiar with. The existence of social bonds and frequent contact result in higher trust levels among Poles. As Table 3 shows, the closer the bond and the more frequent the contact, the higher the observed trust level.

Table 3
Private trust level in Poland in the years 2002-2008

Do you, in general, trust or do not trust the following:	2002	2004	2006	2008
	%			
Close family members – parents, children, spouses				
Trust	97	98	99	99
No trust	2	1	1	1
Extended family				
Trust	86	87	88	90
No trust	11	10	10	8
Friends and acquaintances				
Trust	-	-	89	88
No trust	-	-	7	7
People you work with				
Trust	82	79	80	85
No trust	11	13	15	10
Neighbours				
Trust	72	74	75	76
No trust	21	19	20	20

Source: author's own analysis based on B. Wciórka, 2008 (*Public trust in the years 2002-2008*), CBOS research report BS/30/2008, Warszawa 2008. The answers "I certainly do" and "I tend to" and "I certainly don't" and "I tend not to" were combined. The "Hard to say" answers were left out.

The above data clearly show that Poles tend to prefer close communities over the generalized relationships with strangers. The discrepancy between the trust levels for the familiar and unfamiliar people may result in the reluctance to cooperate which in turn causes the reluctance to create associations or to work for NGOs. This reluctance is also illustrated in the data concerning different forms of participation in the third sector.

Research conducted by CBOS shows that the level of involvement of Poles in the activity of NGOs is relatively stable and it has been estimated approximately at 20% of the population. The majority of people involved in the activities of the third sector only take up a limited engagement – exclusively within a single area.

A minor drop in the participation in the activities of NGOs was noted in 2008, it is however not yet clear if this change indicates a general downward trend.

Table 4
Percentages of individuals engaging in community work in Poland in the years 1998-2008

Community work in civil organizations	1998	1999	2002	2004	2006	2008
Individuals who are not engaged	77	76	79	76	77	80
Individuals who are engaged	23	24	21	24	23	20
including:						
- one field	15	13	15	14	14	12
- two fields	4	5	4	5	4	4
- three or more fields	4	6	2	5	5	4

Source: B. Wciórka, *Polacy o swojej aktywności społecznej (The Poles about their involvement in the community life)*, research report CBOS BS/20/2008, Warszawa 2008.

The most popular area of organizational engagement for Poles (4,8% in 2008) are education related activities, such as parent-teacher associations and parental councils or school foundations. A number of individuals (3,2% in 2008) are active in religious and church organizations. This is then followed by trade unions (2,8% in 2008), and charity organizations aiming at improving the situation of those in need (2,4% in 2008)⁷.

The level of engagement similar to that in NGOs is observed in the field of the social co-operation benefiting the local environment. It is important to note that the activity of the respondents for the benefit of their environment, church, neighbourhood, village, town or those in need was short-lived, not extending the period of two weeks per year. This indicates that even those individuals who tend to help others, do that merely on an occasional basis. Moreover, as the data in Table 5 demonstrates, the percentage of those engaging in community work on a more regular basis decreases steadily.

Table 5
Number of days dedicated to community work in Poland in the years 2002-2008

How many days did you devote to community work last year?	2002	2004	2006	2008
	%			
Between 1 and 13 days	67	71	70	73
14 days or more	32	29	28	25

Source: author's own analysis based on: B. Wciórka, *Polacy o swojej aktywności społecznej (The Poles about their involvement in the community life)*, CBOS research report BS/20/2008, Warszawa 2008.

The answers "between 1 and 6 days" and "between 7 and 13 days" and "between 14 and 20 days" and "21 days or more" were combined. The "Hard to say" answers were left out.

⁷ Source: B. Wciórka, *Polacy o swojej aktywności społecznej (The Poles about their involvement in the community life)*, CBOS research report BS/20/2008, Warszawa 2008. Detailed data on the issue are presented in Table 25 in the Appendix.

The data quoted above indicate the disadvantageous influence of the social context on the development of the third sector in Poland. The idiosyncratic social development of Poland – involving both the dominant family and community values as well as a degree of discontinuity in the development of a democratic state of law – resulted in a rather weak associational tradition. A clear minority of Poles would readily agree to Alexis de Tocqueville’s statement that “There is no end which the human will despairs of attaining through the combined power of individuals united into a society”⁸. The social capital in Poland has also not been adequately developed – the trust level for others is low and the willingness to participate in the work of organizations involved in the third sector, as well as for one’s own environment, is relatively low. These factors seriously hinder the development of NGOs and the entire third sector since the level of social involvement and support constitutes the prerequisite for the proper functioning of NGOs.

III. LEGAL CONTEXT FOR THE DEVELOPMENT OF THE THIRD SECTOR IN POLAND

Despite the constitutionally based freedom of association, the real possibility to form such civic associations was seriously limited in the People’s Republic of Poland. These limitations did not completely exclude the opportunities to participate and act in social or charity organizations. The freedom of creating officially recognised associations remained, however, non-existent. It was only the transformation of 1989 – consisting in the democratization of the state and provision of a genuine access to democratic civil rights for Poles – that enabled the unhindered development of NGOs and the third sector. Initially, the legal framework for the founding and functioning of organizations was provided by the Bill on Foundations of April the 6th 1984⁹ and the Association Law of the 7th April 1989¹⁰. The regulations on NGOs appeared in a range of legal acts passed after 1989. In this case, the general basis is provided by the Constitution of the Republic of Poland proclaimed on the 2nd of April 1997 pertaining to political freedom and rights. They are constituted by Article 12 stipulating that “The Republic of Poland shall ensure freedom for the creation and functioning of trade unions, socio-occupational organizations of farmers, societies, civil movements, other voluntary associations and foundations.” and Article 58 which reads:

“The freedom of association shall be guaranteed to everyone.

⁸ A. de Tocqueville, *O demokracji w Ameryce (On democracy in America)*, Warszawa 1976, 149.

⁹ Dz.U. (Journal of Laws) 1984 No 21 item 97.

¹⁰ Dz.U. (Journal of Laws) 1989 No 20 item 104.

Associations whose purposes or activities are contrary to the Constitution or statutes shall be prohibited. The courts shall adjudicate whether to permit an association to register or to prohibit an association from such activities.

Statutes shall specify types of associations requiring court registration, a procedure for such registration and the forms of supervision of such associations"¹¹.

As the authors of the report entitled „The White Paper on Non-government Organizations Law”¹² notice, the Constitution of the Republic of Poland also in its preamble introduces a rule which is of major significance for NGOs. It pertains to the principle of subsidiarity and reads: “We ... Hereby establish this Constitution of the Republic of Poland as the basic law for the State, based on respect for freedom and justice, cooperation between the public powers, social dialogue as well as on the principle of subsidiarity in the strengthening the powers of citizens and their communities”.

Moreover, the functioning of social or non-governmental organizations has also been regulated in the bill of July the 24th 1998 on the tripartite territorial organisation of the state, the public finances bill of November the 26th 1998, the social and occupational rehabilitation and the disabled people employment bill of August the 27th 1997, the Penal Code of June the 6th 1997 and a range of other bills and acts. One should also bear in mind the fact that there are a range of NGOs working on the basis of separate legislation, e.g., associations of some professional groups (doctors, lawyers, craftsmen, apothecaries, etc.), religious or church organizations, or specific organizations such as the Polish Airclub, the Ossoliński National Institute Foundation, Polish Red Cross, Polish Association of Allotment Holders, etc.

The multitude of diverse legal regulations pertaining to the functioning of NGOs does not amount to their completeness – to the contrary, numerous issues of importance to the third sector have not been covered by the law. As Magdalena Arczewska notices, “the legislation did not regulate all the basic issues, either by procedural means or systemic solutions”¹³. What was missing, among other things, were the rules for the relationship of the third sector and public administration, or for the status of voluntary activists. Dynamic development of the third sector in Poland resulted in the necessity of providing a system of regulations for the functioning of NGOs. Legal changes were frequently called for by the representatives of the third sector and institutions involved in the area. The legal context in those times was described by the authors of the “The White Paper of Non-government Organizations Law” in the following way:

¹¹ Dz.U. (Journal of Laws) 1997 No 78, item 483.

¹² M. Świątczak, K. Dąbrowska, K. Kopcińska, T. Schimanek (eds.), *Biała Księga Prawa dla Organizacji Pozarządowych. Analiza prawno-finansowych uwarunkowań działalności organizacji pozarządowych w Polsce*, (*The white paper of the law for NGOs. An analysis of legal and financial factors in the activities of NGOs in Poland*), Warszawa 2002, p. 7.

¹³ M. Arczewska, *Nie tylko jedna ustawa. Prawo o organizacjach pozarządowych (Not just one Act. The law on NGOs)*, Warszawa 2007.

“Generally speaking, Polish law provides the legal framework for the founding and functioning of non-governmental organizations but it is by no means forthcoming towards them, and, most importantly it does not stimulate the development of the social sector. It fails to define the space for this sector in public life, it is inconsistent, unclear and has not been adapted to the social needs and conditions or the level of the development of NGOs in Poland¹⁴”.

The work on a new bill regulating the activity of non-governmental organizations was initiated in 1995 by Jerzy Hausner, the state secretary in the Office of the Council of Ministers of Józef Oleksy cabinet by discussions in a seminar organized by the Institute of Labor and Social Issues. The draft of the proposed changes was prepared in 1996. Next year, the work was continued by Zbigniew Woźniak – Prime Minister’s representative for the cooperation with NGOs in Jerzy Buzek’s cabinet. The work on the bill was interrupted in 1999, due to numerous delays as well as the dismissal of Z. Woźniak. The work was resumed a year later by the Ministry of Labour and Social Policy (MPiPS). Due to this significant delay, a network of NGO activists engaged in the Non-governmental Initiatives Forum decided to work on an independent draft of the bill. It was only, however, in 2001 that the works were resumed in the Ministry of Labour under the supervision of Jerzy Hausner in Leszek Miller’s cabinet, which resulted in the completion of the draft (in 2002) and sending it to the parliament¹⁵.

In connection to the work conducted on the Public Benefit and the Volunteer Work Act (UDPPW), it has been frequently pointed out that it involved a degree of public engagement that proved exceptional for Polish circumstances. Grzegorz Makowski dubbed the legislation “a highly civic bill”:

“it is likely to be the only case of a legal act prepared with so much social involvement, which did in fact extend its preparation in time. [...] Nevertheless, I maintain that the way in which the work on the UDPP was conducted is a value in its own. Moreover, the participation in the work on the act gave the representatives of NGOs a lot of experience in the cooperation with the government, while those in charge [...] started to appreciate the partnership with the non-governmental circles¹⁶”.

Finally, the Public Benefit and the Volunteer Work¹⁷ Act was passed on April the 24th 2003. At the same time, another act, the Act of Law of April 24th 2003 on Public Benefit and Volunteer Work was passed¹⁸.

¹⁴ M. Świątczak, K. Dąbrowska, K. Kopcińska, T. Schimanek, *op. cit.*, pp. 140-141.

¹⁵ H. Izdebski, *Ustawa o działalności pożytku publicznego i o wolontariacie. Komentarz, (Public Benefit and Volunteer Work Act. A comment)*, Warszawa 2003, R. Skiba, *Ustawa o działalności pożytku publicznego i o wolontariacie. Poradnik dla organizacji pozarządowych (Public Benefit and Volunteer Work Act. A guidebook for NGOs)*, Warszawa 2004.

¹⁶ G. Makowski, *Ewolucja, rewolucja, czy degeneracja? Krótka historia prac nad zmianami w ustawie o działalności pożytku publicznego i o wolontariacie (Evolution, revolution or degeneration. A short history of the work on the amendments to the Public Benefit and Volunteer Work Act)*, in: G. Makowski (ed.), *U progu zmian. Pięć lat ustawy o działalności pożytku publicznego i o wolontariacie (On The eve of change. Five years of the Public Benefit and Volunteer Work Act)*, Warszawa 2008.

¹⁷ Dz.U. (Journal of Laws) 2003 no 96 item 873.

¹⁸ Dz.U. (Journal of Laws) 2003 no 96 item 874.

The most important issues regulated by the Public Benefit and the Volunteer Work are:

1. The introduction of definitions previously nonexistent in the Polish legislations such as:

- non-governmental organizations – that are “corporate and non-corporate entities not forming part of the public finance sector as described in the Public Finances Act, not operating for profit, and formed against relevant legislative provisions, including foundations and associations” (Art 3. Paragraph 2). A range of specific organizations, such as political parties or trade unions were excluded from the definition.

- Volunteer – that is “a person providing benefits voluntarily and at no remuneration under terms and conditions as described herein” (Art. 2. Paragraph 3);

- Public benefit work – “work performed to the benefit of the public and society by non-governmental organizations within the publicly assigned tasks as described herein” (Art. 3. Paragraph 1), that is social help, charity organizations, preserving national traditions, working to support national minorities, promoting and protecting women’s rights, academic research, education, coaching and upbringing, ecology and animal protection, promoting and protecting human and civic rights and freedoms, promoting and protecting consumer rights, promoting and organizing volunteer work, etc.

2. Defining the cooperation rules for NGOs and public administration.

The act specifies the duties of the public administration institutions regarding cooperation with non-governmental organizations: “Public administration authorities shall engage in work in the field of public tasks as defined in Article 4, in cooperation with non-governmental organizations and other entities specified in Article 3 clause 3, such entities engaging – respectively in recognition of the territorial competence of public administration authorities – in public benefit works within a scope reflecting tasks entrusted to such authorities” (Art. 5 Paragraph 1). Moreover, the cooperation described above “shall follow rules listed below: subsidiarity, sovereignty of parties, partnership, effectiveness, fair competition, and transparency” (Art. 5. Paragraph 2). The cooperation forms as provided by the legislature are the following (among others): entrusting non-governmental organizations with the performance of public tasks, consulting non-governmental organizations on drafts of normative acts in fields relating to their statutory business, setting up joint advisory and initiative teams with a membership of representatives of non-governmental organizations.

3. Introduction of public benefit organizations.

Next to the non-governmental organization, the act also introduces its specific type – a public benefit organization with exceptional rights and duties. A public benefit organization may be constituted by non-governmental organizations provided that, among others, “their statutory activities include work to the benefit of the entire society or of a specific group of entities provided

that such group can be distinguished from the society for reasons of difficult living conditions or financial situation" (Art. 20. Paragraph 1.), "they do not engage in for-profit business operations, or engage in such operations to an extent sufficient to cover the due performance of statutory tasks" (Art. 20. Paragraph 4) and those whose statutory operation is in its entirety contained in the area of public tasks as described by Article 4 of the Act. Organizations may apply for the public benefit organization status of their own accord; an organization gains the public benefit organization status as of the moment of entering into the National Court Register.

The rights of a public benefit organization are greater than those of other non-governmental entities. It is, among others, eligible for: some tax and fee waivers (e.g., the income and property tax), the use of property owned by the State Treasury or by the local authorities, with preferential terms applying, the use of the work of conscripts dispatched for substitute military service, the facilitated and free of charge broadcasting time in the public media, the donation of 1% of the income tax calculated against separate provisions.

The status of a public benefit organization involves not only advantages but also some additional duties in connection, first and foremost, to the reporting on their activities and external supervision.

4. The formation of the Public Benefit Works Council.

The Act has established the Public Benefit Works Council, a body of counselling, advisory and assistant character to the Minister of Labour and Social Policy (Art. 35. Paragraph. 1.). Its competences are limited mainly to issuing opinions on matters concerning the application of the concerned Act of Law and concerning governmental legal drafts in the field of public benefit and volunteer work. The Council may also influence the cooperation between the public benefit organizations and public administration authorities. Despite these rather limited rights, the Council remains one of scarce examples of the realization of the rules of civil dialogue in Poland.

5. General provisions for the legal status of voluntary workers.

Apart from introducing a uniform definition of a volunteer, the Act also makes provisions for the legal status of voluntary work. The beneficiaries of voluntary work are established (non-governmental organizations, entities of public administration and organizational units reporting to public administration authorities or supervised by the same) and the necessity of entering into an agreement with the beneficiary is introduced (Art. 44). The Act also defines the duties of beneficiaries with respect to volunteers, such as, among others, the right to obtain a written confirmation of conducted activities or the right to work in a safe and hygienic environment.

The Public Benefit and Volunteer Work Act constituted a legal provision long awaited by the third sector, whose institutions were struggling against a range of difficulties and development barriers stemming from the largely undefined legal status of NGOs. The application of the provisions of the Act resulted in a range of positive changes in the entire sector. The implementation

of the Act has been subjected to an ongoing monitoring by the Public Benefit Department in the Ministry of Labour and Social Policy¹⁹. Recent research has shown that the most significant advantages of the Act include²⁰:

1. Strengthening the position of NGOs in cooperation with public administration authorities.

2. More frequent formation of consulting bodies constituting tools for dialogue between non-governmental organizations and public administration authorities.

3. Necessity for self-organization within the sector – it was essential to select representatives of NGOs on all levels of state structure (local, regional, state).

4. Introduction of clear and transparent rules within the tender competitions for subcontracting benefit actions

5. Increasing prestige of voluntary work and the transparency of volunteer employment procedure.

Most frequently mentioned weak points of the Act include:

1. In many cases, the relationship between NGOs and public administration authorities is reduced to financial issues.

2. Need for formalization of the relations with public administration authorities resulted in excessive professionalization and bureaucratization of some organizations.

3. Public procurement procedures and public administration authorities themselves favour larger organizations, which is to the disadvantage of the smaller ones.

4. A tendency has been observed for a greater degree of professionalization of voluntary work making this form of activity close to professional work, internship or apprenticeship.

It is worth noticing that the introduction of clear legal provisions for the functioning of the third sector in Poland (though they are not always ideal) constitutes one of the significant factors normalizing its activity. Non-governmental organizations functioning within the legal framework of the state become an important agent. An actor not only on the social, but also political scene in some cases. This increases the scope of impact exerted by the third sector. The introduction of the Public Benefit and Volunteer Work Act was a milestone in the development of the third sector in Poland. The changes introduced to the Polish law enabled the cooperation of the involved organizations with public administration authorities and provided the legal framework for the status of voluntary work. At present, a novel draft of the Public Benefit and Volunteer Work Act is being prepared, which might correct its flaws and reinforce the status of non-governmental organizations in Poland.

¹⁹ Departament Pożytku Publicznego (Public Benefit Department), www.pozytek.gov.pl.

²⁰ G. Makowski, *Jaki mamy pożytek z ustawy o działalności pożytku publicznego? Wnioski z najnowszych badań (What is the benefit of the Public Benefit and Volunteer Work Act? Findings of recent research)*, Warszawa 2007.

IV. DEVELOPMENT AND CONDITION OF THE THIRD SECTOR IN POLAND

The year 1989 may be considered of key importance when it comes to the development of the third sector in Poland. Although provisions for some forms of social associations had existed prior to that date, it was only after a complete access to civic and political freedoms was gained in the post-communist Poland that the unhindered development of NGOs was enabled.

Piotr Gliński mentions two major factors conditioning the emergence and development of the Polish third sector²¹: processes of self-development and foreign aid. The former consisted in the activity for the benefit of NGOs and, more generally, that of the entire civic society undertaken by selected groups and individuals to whom self-organization was of vital interest. Those groups took pains to create the third sector virtually from scratch. A very important component of this pioneer work was “a group of cognitive activities, involving a range of self-education, professionalization, self-reflection, self-regulation or, finally, self-analysis phenomena”²². Foreign aid was mostly financial, but also involved transfer of knowledge and exertion of political pressure.

Nevertheless, despite the efforts and hard work on the part of the Polish third-sector pioneers and availability of foreign aid, the sector’s initial development, though (quantitatively) dynamic, was difficult and slow. This arose due to the social and cultural conditions described above (weak self-organization tradition, low level of social capital) and legal factors (lack of legal framework for the development of the third sector). Further hampering factors lay in the reluctance or mistrust of the Polish political elites for social self-organization. Gliński names this rather pungently the “elites’ betrayal”, referring to the point at which the project of building civic society, one of the three (next to democracy and free market) targets of reform after 1989, was “pushed to the margins, ridiculed, seen as an naive game of a number of obsessed freaks, or – at best – boy-scouts”²³. The “elites’ betrayal” resulted in the negligence of the civic society and the failure to notice the necessity of supporting the development of the third sector and the need to co-operate with it. All the above mentioned factors resulted in the weak position of NGOs.

It was only at the turn of the 21st century that symptoms of change have started to be observed. The strengthening of the third sector in Poland was

²¹ P. Gliński, *Style działań organizacji pozarządowych w Polsce. Grupy interesów czy pożytku publicznego? (Styles of operation of non-governmental organizations in Poland. Interest groups or public benefit groups?)*, Warszawa 2006, pp. 31-32.

²² *Ibidem*, p. 31.

²³ P. Gliński, *Podstawowe słabości – niektóre sukcesy trzeciego sektora (The weakness and success of the third sector in Poland)*, in: P. Gliński, B. Lewenstein, A. Siciński (eds.) *Samoorganizacja społeczeństwa polskiego: trzeci sektor (Self-organization of Polish society: the third sector)*, Warszawa 2002, pp. 246-247.

a consequence of a transformation affecting the involved organizations and the entire sector as well as the changes of the conditions of work and the environment.

First of all, many Polish NGOs have become markedly stronger over time. An increase has begun in terms of the number of well-managed, strong organizations, which prove more capable at securing essential resources. This happened among others, in connection to the progressing professionalization of certain sections of the non-governmental sector. The involved organizations improved the efficiency of their work, developed management, resource-gaining and communication skills. As a result of the efforts of a substantial number of organizations, the public image of social activity and NGOs improved.

Secondly, the entire sector became increasingly integrated. Although the results of research conducted by the Klon/Jawor Association demonstrate that in 2006 as many as 34% of Polish NGOs belonged to umbrella organizations, a range of incentives to coordinate and integrate the entire sector are worth mentioning. The most important umbrella organizations include, among others²⁴: the Network of Information and Support for Non-Governmental Organizations "SPLOT", the Working Community of Associations of Social Organizations "WRZOS", the Alliance of Associations – Polish Green Network, the Centre for Promotion and Development of Civil Initiatives "OPUS". One of the most significant examples of integrative action is the Non-governmental Initiatives Forum which is a meeting of the representatives of Polish NGOs organized every three years²⁵ whose aim is to "discuss the most important problems and challenges of the involved organization, exchange of experience and initiating cooperation with public administration authorities, business and the media"²⁶.

Between 2002-2003 a uniform representative body for the entire sector was formed – the National Federation of Non-Governmental Organizations whose aim is to "provide positive social and legal support for the work of the third sector"²⁷. Apart from the integration oriented activity and the formation of umbrella organizations, one has to emphasise a significant role of infrastructural organizations²⁸, which work towards the development of the third sector, such as the Klon/Jawor Association, the Academy for the Development of Philanthropy in Poland, the Foundation in Support of Local Democracy, the Local Activity Support Centre etc. All these organizations and initiatives contributed to the increase in power and significance of the entire sector by providing financial means, knowledge (traineeships, publications, internet

²⁴ A full list of umbrella organizations, forums and organization networks can be found in the database of the Klon/Jawor Association, <http://bazy.ngo.pl/>.

²⁵ So far meetings were organised in 1996, 1999, 2002, 2005 and 2008.

²⁶ Association for the Non-governmental Initiatives Forum, www.fip.ngo.pl.

²⁷ Ogólnopolska Federacja Organizacji Pozarządowych (Polish National Federation of Non-Governmental Organizations), <http://www.ofop.ngo.pl/>.

²⁸ A full list of infrastructural organizations can be found in the database of the Klon/Jawor Association, <http://bazy.ngo.pl/>.

pages) and information and internal regulations. Also ethical values are promoted in the activity of NGOs. In 1997, the Non-governmental Organizations Charter of Rules²⁹ was adopted in order to provide provisions for all the involved organizations in Poland.

Thirdly, the perception of NGOs and the entire sector has improved. Both the society at large and the political circles gradually started to attach more weight to civic society. The significance of the third sector began to increase slowly. This was to a large extent caused by legislative changes: firstly, the administration reform in 1999 which granted more competences to the local authorities and, secondly, the subsequent passing of Public Benefit and Voluntary Work Act, which contributed to the development of cooperation between the third sector and public administration authorities. Also the accession to the EU constituted a facilitating factor³⁰ in this respect as it implied the necessary adjustments to the community partnership standards. Moreover, it resulted in an institutional and mental transformation of public administration authorities. The means obtained through European funds (first pre-accession then structural resources) also had some influence on the improvement not only of the financial situation, but also of the image and social significance of the third sector.

In the years following 1989, a proliferation of newly established organizations and foundations was observed. This initially very intense growth started to diminish in the second half of the 1990s, though the number of newly registered NGOs to be registered was on the increase. As of June the 30th 2008, 83,166 social associations and organization and 10,119 foundations have been registered³¹.

However, some reservations should be made in this respect. The presented statistical data reflect the number of registered organizations. In many cases, formally registered organizations may not be active or do not exist at all, which is not taken into account in the official figures. The Klon/Jawor Association estimates that the percentage of active registered organizations is as low as 58%³².

²⁹ Stowarzyszenie na rzecz Forum Inicjatyw Pozarządowych (Association for the Non-governmental Initiatives Forum), <http://www.fip.ngo.pl/x/69529/>. More information on ethics in Polish NGOs: Etyka w organizacjach pozarządowych. Standardy w praktyce funkcjonowania organizacji pozarządowych (Ethics in non-governmental organizations. Standards in the operations practice of non-governmental organizations), Warszawa 2005.

³⁰ R. Koźlicka, *Unia Europejska wobec organizacji pozarządowych: konsekwencje dla trzeciego sektora (European Union vs non-government organizations: consequences for the third sector in Poland)*, in: P. Gliński, B. Lewenstein, A. Siciński, *Samoorganizacja społeczeństwa polskiego: III sektor i wspólnoty lokalne w jednoczącej się Europie (Self-organization of Polish society: Third sector and local communities in unifying Europe)*, Warszawa 2004, cf. also P. Gliński, *Style działań organizacji pozarządowych w Polsce...* (Styles of operation of non-governmental organizations in Poland), pp. 36-28.

³¹ Data for the national official business register REGON (national official business register number) of the Central Statistical Office at: www.stat.gov.pl.

³² M. Gumkowska, J. Herbst, *Podstawowe fakty o organizacjach pozarządowych. Raport z badania 2006 (Basic facts about NGOs. Report of the 2006 Survey)*, Warszawa 2006, pp. 19-20.

The majority of organizations (69%) operate in cities and towns, only 19% in the rural areas. Characteristically, organizations cluster in large cities – 40% of them operate in the 16 largest Polish cities including 11% in Warsaw³³.

Polish organizations are relatively young. Understandably, only 13% of all organizations operating at present were established before 1989. Approximately one third operate for a period longer than three years. A high rotation can be noted – a large number of organizations only remain active for a short time after their foundation, which may indicate that maintaining a well-functioning non-governmental organization in Poland is a hard and demanding task which does not always lead to success. This is clearly confirmed by the fact that only 10.5%³⁴ of the organizations founded during the initial “boom” in the period 1990-1992 have survived till today.

The majority of Polish NGOs (close to 40%) focus on sports, tourism, recreation and hobbies. Much fewer organizations – approx. 13% – are active in the field of culture and arts. Further most frequent fields of activity are: education and upbringing (10.3%), social services and social welfare (9.9%), health protection (8%) and local development (5.9%). Other fields of activity were indicated by fewer than 5% of organizations. The above distribution of organisational focus only partially overlaps with the data on the types of organizations in whose activity Poles are involved (see Table 27, Appendix), indicates the fact that the activity of non-governmental organizations is primarily focused on organizing leisure time. Important as this aspect of human life may be, there are a range of vital fields (social welfare, health protection, consumer rights protection, human rights protection) which seem to be neglected. Consequently, the operation of NGOs is associated with hobbies which are of no greater social significance. Moreover, a low number of organizations dealing with social services and health protection may mean that the subsidiarity principle is not effectively executed in Poland. Thus the fields of social help and health protection are still dominated by the state.

³³ The remaining 12% covers organizations operating in the municipal areas of urban rural communes. Cf. M. Gumkowska, J. Herbst, *op. cit.* p. 13.

³⁴ *Ibidem*, p. 18.

Table 6
Fields of activity of Polish NGOs in 2006

Fields of activity	Percentage of indications as the single most important area of activity in 2006	Percentage of indications to all fields of activity in 2006
Sports, tourism, leisure, hobby	39.2	46.7
Culture and art	12.8	23.1
Education and upbringing	10.3	35.6
Social services, social welfare	9.9	20.5
Health protection	8.0	16.8
Social and economic local development	5.9	13.4
Labor market, employment, professional activation	2.3	8.8
Environmental protection	2.2	8.8
Professional, employee and branch issues	1.9	3.9
Law, human rights, political activity	1.8	6.9
Academic research	1.3	5.6
Support for institutions, NGOs and civil initiatives	1.0	9.
Religion	0.8	3.0
International activities	0.6	7.0
Other	2.0	4.7

Source: M. Gumkowska, J. Herbst. *Podstawowe fakty o organizacjach pozarządowych. Raport z badania 2006 (Basic facts about NGOs. Report of the 2006 Survey)*, Warszawa 2006. p. 22.

The situation of the third sector in Poland is conditioned by the sources and extent of financial means. Data in Table 7 show that annual income of more than 40% of all organizations did not exceed the amount of 10,000 PLN in 2007. This low amount shows that in many cases these are small organizations pursuing targets which are not easily attainable. Low income levels hinder good organization and administration as well as it limits the employment of workers. This may adversely influence their organisational efficiency. Medium size organizations with annual income between 10 and 100,000 PLN comprise c. 35% of the entire sector while big organizations with annual income exceeding 100,000 account for 22% of all organizations.

A closer look on the changes in annual income of NGOs between 2001 - 2007 shows that a drop of income (clearly observed in the 10 – 100,000 PLN and 100,000 and 1 million PLN ranges) in 2005, was followed by an increase which has been recently noted within the same range of income. This indicates

a reversal of disadvantageous changes which had affected the Polish third sector shortly before and immediately after Poland joined the EU (termination of some European aid funds and some non-European financial resources). The improvement in the concerned area may be explained by “the postponed consequence of Polish accession to the EU in connection to both the accessibility of resources to organizations, as well as the political environment encouraging the public-social partnership”³⁵.

Researchers of the Klon/Jawor Association also have noticed the growing economical stratification of the third sector in Poland. It is estimated that as many as 4% of NGOs account for approximately 70 to 80% of the entire revenue within the sector. The Gini co-efficient illustrating the level of this disparity is on the increase – its value was 0,89³⁶ in 2003, while in 2005 it reached the 0,91³⁷. This stratification constitutes one of the aspects of the emergence of the strongest and largest organizations which are likely to accumulate the majority of the sector’s income. This sub-sector within the entire non-governmental sector is quite likely to monopolize not only the access to resources, but also influences and relationships with public administration authorities and the whole society, as well as the best employees.

Table 7
NGOs’ income in Poland between 2001-2007

Amount of income	2001	2003	2005	2007
Less than 1,000 PLN	15.3	21.6	20.4	18.2
1,000 – 10,000 PLN	26.6	26	29.8	23.9
10,000 – 100,000 PLN	35.6	31.4	30.3	35.5
100,000 – 1 million PLN	17.5	17.4	15.4	16.7
1 million and more	4.9	3.6	3.9	5.6

Source: M. Gumkowska, J. Herbst, *Podstawowe fakty o organizacjach pozarządowych. Raport z badania 2006 (Basic facts about NGOs. Report of the 2006 Survey)*, Warszawa 2006, p. 35 and Klon/Jawor, *Wychodzenie z dołka (Bouncing back)*, Civicpedia, <http://civicpedia.ngo.pl/ngo/392537.html>

The most frequently mentioned sources of income for the organizations surveyed in 2005 are: member fees and contributions (59.5%), resources from local authorities (43.3%), donations from individuals, companies and institutions (35.5%) and national government resources (19.6%). Foreign public resources (including European funds) served as a source of income for over 5% of organizations³⁸. It is also worth noting that, on the basis of research

³⁵ Interview with Jan Herbst at Klon/Jawor, *Wychodzenie z dołka (Bouncing back)*, Civicpedia, <http://civicpedia.ngo.pl/ngo/392537.html>.

³⁶ On the scale from 0 – perfect equality to 1 – perfect inequality.

³⁷ M. Gumkowska, J. Herbst, *op. cit.*, pp. 37-38.

³⁸ *Ibidem*, pp. 38-42.

conducted in 2007, the most common source of income for the entire sector were national and foreign public resources with shares increasing from 33% in 2005 to 56%³⁹.

An analysis of the human resources of the third sector reveals some striking facts. First of all, the majority of organizations (74.5% in 2006) fail to employ any workers at all. Secondly, in comparison to the data for 2004, the percentage of organizations employing people has greatly decreased. At the same time, the estimated number of the third sector workers has not changed and amounts to c. 120,000 people. This constitutes another argument for the assumption made by the Klon/Jawor researchers that the Polish third sector is highly stratified⁴⁰. The number of paid employees usually enables reaching more ambitious targets as well as an efficient application for necessary funds. This translates to the professionalization of the activity of the Polish third sector.

Table 8
Employers in NGOs in Poland in the years 2004 and 2006

Organizations	2004	2006
	%	
Organizations which do not employ people	66.8	74.5
Organization which employ people	33.2	25.5
including:		
1-5 people	24.1	18.1
6-20 people	7.5	4.9
over 20 people	1.6	2.4

Source: M. Gumkowska, J. Herbst. *Podstawowe fakty o organizacjach pozarządowych. Raport z badania 2006 (Basic facts about NGOs. Report of the 2006 Survey)*, Warszawa 2006. p. 27

The relatively low numbers of paid personnel is counter-balanced by the active involvement of members and unpaid volunteers working for the benefit of the organisation. It is estimated that charity work for NGOs involves approx. 1 million members⁴¹ and 600 – 700,000 volunteers. Those workers – particularly when it comes to smaller organizations – constitute the basic human resources for the third sector. This shows that the Polish non-governmental sector has not yet been highly professionalized. This has some negative consequences for the operation of organizations, but, at the same time, there is an advantage to it: it renders work for an NGO a social, spontaneous and thus a more civic activity.

The Polish third sector developing since 1989 has undoubtedly reached some stability. Despite its rather weak social, political and economic status,

³⁹ Klon/Jawor, op.cit.

⁴⁰ M. Gumkowska, J. Herbst, op. cit., pp. 27-28.

⁴¹ Ibidem, pp. 31-32.

it is by all means firmly established. Even though a large number of organizations face a range of difficulties – the lack of financial and human resources in particular – their social functions cannot be underestimated. One may also state that their role is and will be more and more significant. Progressing federalization of the sector made it voice more easily heard. Professionalization of some organizations results in the increase of attractiveness of the entire sector as a partner not only for public administration authorities, but also for business. At the same time NGOs have preserved the spirit of activity and civic values which constitute the basis for the civil society essential for further democratization.

V. SOCIAL ECONOMY IN POLAND

A growing interest in social economy constitutes another aspect of the third-sector development in Poland. Social economy includes “all economic activities conducted by enterprises, primarily co-operatives, associations and mutual benefit societies, whose ethics convey the following principles: 1. placing service to its members or to the community ahead of profit; 2. independent management; 3. a democratic decision-making process; 4. the primacy of people and work over capital in the distribution of revenues⁴²”. In some approaches, social economy as a whole is understood as constituting the third sector. As Jan Herbst notices “As far as the ‘social economy’ itself is concerned, one can state, that it fact in is constituted by the same group of institutions and activities which have so far been described as the ‘third sector’. A single crucial element with respect to which those two terms differ is the emphasis on the economic character and significance of social action”⁴³.

Obviously, the development of social economy in Poland did not start in the beginning of the 21st century, even though only then did a serious debate on it begin. This debate was on the one hand provoked by a tendency or fashion clearly visible in the international discourse on the future of the third sector. On the other hand, it was instigated by the specifically Polish set of conditions – the growing marginalization of some social categories and local communities and a poor financial condition of the non-governmental sector. One should not forget the importance of the implementation of the European programs promoting social economy (e.g., priority programs “Development of social economy” within the Community Initiative EQUAL or “Counteracting exclusion and strengthening the sector of social help” within the framework of the Human Capital Operational Program).

⁴² J. Defourny, P. Develtere, *Ekonomia społeczna: ogólnoświatowy trzeci sektor (The social economy: the worldwide making of a third sector)*, in: *Trzeci sektor dla zaawansowanych. Współczesne teorie trzeciego sektora – wybór tekstów (Advanced third sector. Contemporary theories of the third sector – selected papers)*, Warszawa 2006, p. 26.

⁴³ J. Herbst, *Wstęp – pole przedsiębiorczości społecznej (Introduction – space for social entrepreneurship)*, in: *Od trzeciego sektora do przedsiębiorczości społecznej – wyniki badań ekonomii społecznej w Polsce (From the third sector to social entrepreneurship – results of social economy research in Poland)*, Warszawa 2008, p. 7.

The following types of social enterprises are typical for Poland⁴⁴:

- Co-operative organizations and labour co-operatives – c. 13,000 co-operatives in several branches (e.g., housing, green grocer's, labour, student)
- Co-operative banking – c. 3,000 organizations
- Co-operative Savings and Credit Unions (SKOK) – c. 1,400 agents and over 1.1 million members
- Mutual Insurance Societies (TUW) – 8 are active in Poland.
- Non-governmental organizations – over 40,000 registered associations and foundations⁴⁵.

At least two independent institutions promoting social economy are worth mentioning. The first one is the Institute of Public Affairs, which, in cooperation with the Academy for the Development of Philanthropy in Poland and the Working Community of Associations of Social Organizations (WRZOS) together with the local partners, was involved in the project "Towards a Polish social economy model – building new Lisków community" in the years 2005-2008. The aim of the project was to "to develop a Polish social-economy model through developing and testing in practice the model strategy of stimulating the local communities in order to create social enterprises"⁴⁶. The project was conducted, among others, through the development of the local partnerships, encouraging the local communities to perform activities contributing to social enterprises and creating social enterprises closely embedded in the local communities. Next to taking action, the project also disseminated the knowledge on social economy⁴⁷. The other institution promoting social economy is the Foundation for Social and Economic Initiatives which in the years 2005-2008 conducted a project "In the search of the Polish Model of Social Economy". It was implemented in the area of education as well as the promotion and research on the status of social economy⁴⁸. Both programs

⁴⁴ H. Izdebski, M. Małek, *Formy prawne przedsiębiorczości społecznej w Polsce (Legal forms of social entrepreneurship in Poland)*, in: T. Kaźmierczak, M. Rymśza (eds.), *Kapitał społeczny, ekonomia społeczna (Social capital, social economy)*, Warszawa 2007, pp. 194-195, por. W. Kwaśnicki, *Gospodarka społeczna z perspektywy ekonomii liberalnej*, „Trzeci Sektor” (Third sector) no 2, 2005, p. 34. More detailed information on the issue in: *Od trzeciego sektora do przedsiębiorczości społecznej – wyniki badań ekonomii społecznej w Polsce (From the third sector to social entrepreneurship – research results of social economy in Poland)*, Warszawa 2008, part 1. Podstawowe dane o podmiotach szeroko rozumianej ekonomii społecznej (Basic data on the broadly understood social economy), pp. 12-124

⁴⁵ "Depending on the adopted definition, the percentage of the so called economizing of non-governmental organizations ranges from 7% – including only those organizations whose revenue is obtained from the formal economic activity, if, however, also the ones which conduct profit-oriented activity are included, the share would increase to 17,4% and would reach 40% if, in a slightly generalized manner, we take into consideration organization charging for their services in any form whatsoever (e.g., through membership fees, donations constituting in fact a service fee or public contracts)" J. J. Wygnański, *Ekonomizacja organizacji pozarządowych. Możliwość czy konieczność?...*, (*Economisation of non-governmental organizations. Option or necessity? ...*), p. 48.

⁴⁶ T. Kaźmierczak, *Budujemy nowy Lisków (Building new Lisków community)*, Warszawa 2007. More information on the project's webpage "Towards a Polish social economy model – building new Lisków community", www.liskow.org.pl.

⁴⁷ The list of publications by the Institute of Public Affairs available at the project's webpage: "Towards a Polish social economy model – building new Lisków community", www.liskow.org.pl.

⁴⁸ More information available on the project's webpage "Towards a Polish social economy model", <http://es.ekonomiaspoleczna.pl>, and at ekonomiaspoleczna.pl, <http://ekonopmiaspoleczna.pl/>.

were financed by the European Social Fund resources in the framework of the Community Initiative EQUAL.

Debates on social economy and the attempts to implement it in Poland demonstrate the vitality and activity of the Polish third sector. The pursuit of new paths and directions of development, financial resources and ways of helping others in need – all this indicates growth potential of non-governmental organizations. Moreover, thanks to the EU funds and NGOs' involvement the financial potential of the entire sector can be significantly strengthened.

VI. PHILANTHROPY IN POLAND

The history of philanthropy in Poland was initially closely related to the institutions of Catholic Church, later, in the course of the secularisation of state and society, it became – at least partly – independent from it. Increasingly, charity work was undertaken by lay individuals and institutions. The 19th and the beginning of the 20th century were periods of particularly intense growth of charity organizations in Poland. At the time of the People's Republic of Poland, philanthropic work stopped – on the one hand the idea of charity on which it was based was ideologically unacceptable to the regime, on the other, operations of charity organizations was suspicious on political grounds. No sooner than the transformation in 1989, did philanthropy and relevant organizations begin to develop⁴⁹. This broadened the scope of charitable action among Poles.

Despite the fact that among all the non-governmental organizations, the ones dealing with social help and, consequently, philanthropy are far from numerous⁵⁰, their role in the Polish society is substantial. This is demonstrated, for instance, by the prevalence of such declarations in the Polish survey that name charity and social help organizations as well-known, unlike other types of organizations (including some popular religious or famous environmental organizations).

⁴⁹ More information on the history of philanthropy in Poland in: E. Leś, *Zarys historii dobroczynności i filantropii w Polsce (An outline of the history of charity and philanthropy in Poland)*, Warszawa 2001.

⁵⁰ In the data quoted after the Klon/Jawor Association, the area of "services and social welfare", which was the major field of activity for 9.9% of Polish NGOs in 2006, comprised the following more specific categories: help to the severely poor, help to the homeless, including the running of shelters, aid to the drug and alcohol addicts and their families, prevention of drug and alcohol addictions, help to the refugees, disabled people, victims of natural disasters and accidents, including fire, mountain and water rescue services, etc., organized distribution of in kind donations, clothes and food (including Food Banks) and financial support (loans, benefits) as well as the running of or support for children's homes, surrogate families, adoption services, help to orphans, other services for the youth and children and family support activities for malfunctioning, financially disadvantaged families (or single parents), help to the families with many children, interventions against home violence. Thus, not all the organizations deal with typical charity. The Klon/Jawor Association database comprises data for 3,090 organizations, declaring charity as their main area of activity, cf. <http://bazy.ngo.pl/>.

Table 9
Knowledge of selected NGOs in Poland in the years 2005-2006

Selected organizations or groups encountered by the respondents	2005	2006
	%	
Charity organizations for the needy, homeless	38	33.1
Humanitarian action, help for the natural disaster victims in Poland and abroad	29.2	19.9
Voluntary Fire Brigade, GOPR (the National Mountain Rescue Organization), WOPR (the National Water Rescue Organization), other rescue services, etc.	24.2	19.3
Religious organizations and movements, parish communities, missions	21.5	17.8
Health protection or disabled rehabilitation (including support for medical centres) organizations	19.2	10.7
Educational, coaching, upbringing and child and youth care organizations	15.4	12.5
Environmental, environment protection and animal care organizations	14.8	11.1
Sports organizations (e.g., clubs, societies and sports associations)	12.5	10.6

Source: J. Herbst, M. Gumkowska, *Wolontariat, filantropia i 1%. Raport z badań 2006 (Volunteering, philanthropy and 1%. Report of the 2006 Survey)*. Warszawa 2007.

Help and services of charity organizations, among other organizations, are most frequently used by Poles.

Table 10
Contact with selected NGOs in Poland in the years 2005-2006

Selected organizations or groups whose service was used by the respondents	2005	2006
	%	
Charity organizations for the needy, homeless	5.1	9
Religious organizations and movements, parish communities, missions	3	3.5
Educational, coaching, upbringing and child and youth care organizations	2.8	2.9
Sports organizations (e.g., clubs, societies and sports associations)	2.4	2.7
Voluntary Fire Brigade, GOPR (the National Mountain Rescue Organization), WOPR (the National Water Rescue Organization), other rescue services, etc.	2.5	2.2
Health protection or disabled rehabilitation (including support for medical centres) organizations	3	1.7
Environmental, environment protection and animal care organizations	1.8	1.7
Humanitarian action, help for the natural disaster victims in Poland and abroad	1.7	1.4

Source: J. Herbst, M. Gumkowska, *Wolontariat, filantropia i 1%. Raport z badań 2006 (Volunteering, philanthropy and 1%. Report of the 2006 Survey)*, Warszawa 2007.

Table 11
Support for selected NGOs in Poland in the years 2003-2006

Selected organizations or groups supported materially or financially by the respondents	2003	2004	2005	2006
	%			
Charity organizations for the needy, homeless	16.1	20.3	19.7	16.7
Religious organizations and movements, parish communities, missions	9.2	7.9	11.2	7.3
Humanitarian action, help for the natural disaster victims in Poland and abroad	1.0	1.4	10.7	5.1
Educational, coaching, upbringing and child and youth care organizations	4.4	2.7	4.1	3.4
Health protection or disabled rehabilitation (including support for medical centers) organizations	6.1	6.8	5.8	2.8
Environmental, environment protection and animal care organizations	1.8	1.3	1.8	1.8
Sports organizations (e.g., clubs, societies and sports associations)	0.6	1.2	0.6	1.2
Voluntary Fire Brigade, GOPR (the National Mountain Rescue Organization), WOPR (the National Water Rescue Organization), other rescue services, etc.	1.7	1.3	2.6	1.0
Selected organizations of groups – beneficiaries of volunteer work by the respondents	2003	2004	2005	2006
	%			
Charity organizations for the needy, homeless	3.3	2.5	4.3	7.8
Religious organizations and movements, parish communities, missions	2.3	2.9	3.7	3.2
Educational, coaching, upbringing and child and youth care organizations	4.3	2.2	1.7	2.2
Sports organizations (e.g., clubs, societies and sports associations)	1.4	2.4	1.3	1.9
Environmental, environment protection and animal care organizations	1.4	1.3	1.8	1.8
Voluntary Fire Brigade, GOPR (the National Mountain Rescue Organization), WOPR (the National Water Rescue Organization), other rescue services, etc.	1.9	2.2	3.3	1.7
Humanitarian action, help for the natural disaster victims in Poland and abroad	0.2	0.1	1.3	1.4
Health protection or disabled rehabilitation (including support for medical centers) organizations	1.2	1.2	1.4	0.8

Source: J. Herbst, M. Gumkowska, *Wolontariat, filantropia i 1%. Raport z badań 2006 (Volunteering, philanthropy and 1%. Report of the 2006 Survey)*, Warszawa 2007.

Charity organizations receive greatest support from Poles – mostly in the form of voluntary work and donations (both material and financial). There is a great discrepancy between charity and other categories of beneficiaries, in particular when it comes to material support (cf. Table 11). This translates into the financial resources available to this part of the non-governmental sector. In 2004, as many as 55% of such organizations have received donations from individuals, while as many as 50% have obtained funds from companies and institutions. This means that in comparison to other types of NGOs, organizations involved in the area of social help to a greater extent rely on support from the society, institutions and companies⁵¹.

The above data shows that providing material support for organisations is most popular in Poland. The Foundation of the Great Orchestra of Christmas Charity constitutes a spectacular example here as it succeeds in collecting huge amounts of money dedicated to child healthcare within a single day each year during the Final of the Orchestra of Christmas Charity. In total, over 73 million dollars⁵² were collected in the 16 Finals which have taken place so far. Similarly, Caritas has (among its other actions) co-organized the Christmas Eve Act of Help for Children in which candles are sold. 19 million PLN were collected in this way in 2006.

The amounts of money donated to charity by individuals are not great. Above 50% of the respondents claim that they donated less than 50 PLN to this end. It is worth noting (as the data in Table 12 shows) that the extent of financial means donated by Polish citizens has decreased over time. In 2006 fewer Poles declared that they had financially supported an organization than in the previous years. At the same time, the amount of help has diminished. The highest (over 1,000 PLN) and the lowest (less than 50 PLN) ranges aside, the values of all the others were smaller than in 2005 and the previous years.

Table 12
The amount of money donated to NGOs in Poland in the years 2003-2006

Amount	2003	2004	2005	2006
	%			
Less than 50 PLN	44.0	51.0	46.3	50.3
Between 51 and 200 PLN	29.4	32.0	30.6	26.4
Between 201 and 600 PLN	7.6	5,0	8.3	2.4
Between 601 and 1,000 PLN	1.8	1,0	2.7	d.b.
Over 1,001 PLN	0.9	0.8	1.8	2.1

Source: author's own analysis based on J. Herbst, M. Gumkowska, *Wolontariat, filantropia i 1%. Raport z badań 2006 (Volunteering, philanthropy and 1%. Report of the 2006 Survey)*, Warszawa 2007, pp. 22-23.

The "I don't know/hard to say" answer was excluded.

⁵¹ J. Herbst, *Wewnętrzne różnicowanie sektora. Podstawowe fakty o branżach sektora organizacji pozarządowych w Polsce – pomoc społeczna, usługi socjalne (Internal diversification of the third sector. Basic facts about the branches in the non-governmental organizations sector – social welfare, social services)*, Warszawa 2005.

⁵² Detailed data on the amounts of money collected in all the finale are available at the webpage of the Foundation for the Great Orchestra of Christmas Charity at <http://wosp.org.pl/>.

A closer look at the ways in which Poles donate money to charity reveals that the most popular method is via direct donation – placing money in a collection/donation box or can (55.1% in 2006) or a direct donation to an individual in need (37.3%). Despite the above-mentioned success of the Christmas Eve Act of Help for Children initiative, fewer and fewer Poles purchase goods whose sales-profit is later allotted to welfare expenditure. The respondents do not trust the more modern forms of charity, such as credit card donations or standing orders for an NGO which are still very rare. An exception to this rule is created by the television phone-in or SMS donations – the form used by 23.5% in 2006.

Table 13
Percentages of donors who made financial contributions to charity using a given form in Poland in the years 2001-2006

Form of contribution	2001	2002	2003	2004	2005	2006
	%					
Collection/donation box or can in the street or institution	59.0	72.6	63.0	67.9	63.9	55.1
Direct donation to a person in need	42.7	38.8	50.3	40.6	36.8	37.3
Television phone-in or SMS	3.5	4.3	16.5	16.2	28.4	23.5
Purchase of objects the profit of which was allotted to welfare expenditures (e.g., Caritas candles, charity auctions)	24.0	22.7	21.5	17.3	14.8	13.1
Payment made directly at an organization's or group's headquarters	No data	No data	No data	6.1	7.3	9.3
Postal order or bank transfer	11.0	6.8	8.2	5.6	9	6.2
Other	7.0	6.8	3.9	4.1	2.8	5.2
Purchase of tickets to charity events (Ball, concert etc.) the profit of which was allotted to welfare expenditures	2.3	3.1	4.8	5.2	2.2	2.8
Transfer of a fixed share of one's salary by the employer, standing order	0.6	0.9	2.5	0.7	0.9	1.5
Credit card withdrawal by means of the Internet	No data	0.4	0.7	0.6	0.7	1.0

Source: J. Herbst, M. Gumkowska, *Wolontariat, filantropia i 1%. Raport z badań 2006 (Volunteering, philanthropy and 1%. Report of the 2006 Survey)*, Warszawa 2007, pp. 22-23.

The social profile of an average donating Pole is interesting. Women (27.9%) donate more frequently than men (22.9%). More significant differences appear if age is taken into consideration – the percentage of material support for charity work is highest among the 55+ age group and reaches 27.2%. This percentage is lower than 20% in all the other age groups. The income – especially more recently – has been of little significance. Individuals with highest income, however, have donated less and less money over the years (in the 1,000 per person in a family income range) – a drop has been observed from 46% in 2003 to 26.9% in 2007⁵³.

The 1% of tax donation possibility is a specific form of philanthropy. It is not a charitable contribution from a formal perspective – it is public money (1% of one's own tax), not private that is earmarked for specific uses. This allotment, however, is considered charitable action by a fair share of the society⁵⁴. Moreover, as Grzegorz Makowski observes, "the contemporary East European tax donation is an invention of the state which, seeing the inadequate social incentive for philanthropy, decided to provide a kind of a substitute for philanthropy"⁵⁵.

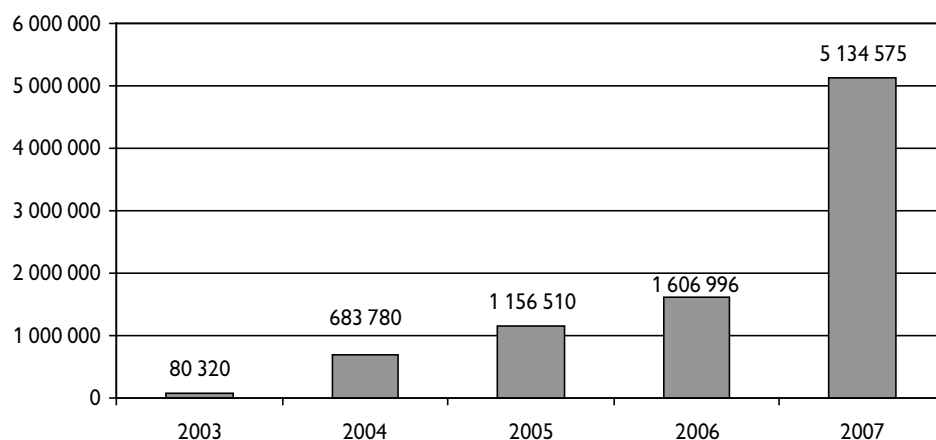
The possibility of donating 1% of tax was introduced in Poland on the basis of the Public Benefit and Volunteer Work Act. This mechanism of NGO support was first available in 2004. Compared to similar mechanisms operating in Hungary and Slovakia, at least two important differences appeared in Poland. First of all, a taxpayer may donate 1% of his tax only to a public benefit organization. Secondly, initially the mechanism involved some effort on the side of taxpayers. It was necessary for taxpayers to calculate the 1% of tax themselves, and later transfer the amount to an organization's account. The complex procedure might have contributed to the fact that in the first year of the operation of the mechanism only 0.35% of taxpayers used this option. This number increased to 5.03% in 2005. A new simplified procedure was introduced in 2007 – taxpayers only need to indicate a public benefit organization in their tax form, while the 1% of tax is transferred by taxation authority. This change contributed to the fivefold increase in the number of taxpayers who allotted their 1% and the almost twofold increase in the overall amount of donations to public benefit organizations. The changes are illustrated in Diagrams 2 and 3.

⁵³ Cf. *Profil darczyńcy - kim są darczyńcy (Profile of the benefactor – who are the benefactors)*, <http://civicpedia.ngo.pl/>.

⁵⁴ Cf. G. Makowski, *Wiele twarzy jednego procenta (The many faces of one percent)*, Warszawa 2007.

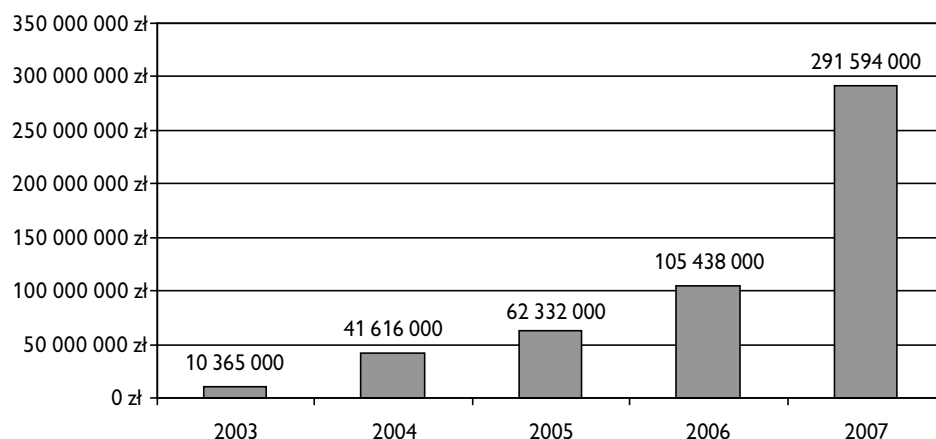
⁵⁵ *Ibidem*, p. 12.

Diagram 2
Numbers of taxpayers who allotted 1% of tax to public benefit organizations in Poland in the years 2003-2007



Source: Ministry of Finance, <http://www.mf.gov.pl/>.

Diagram 3
Amounts of 1% tax allotment to public benefit organizations in the form of flat rate from in Poland registered revenues in Poland in the years 2003-2007



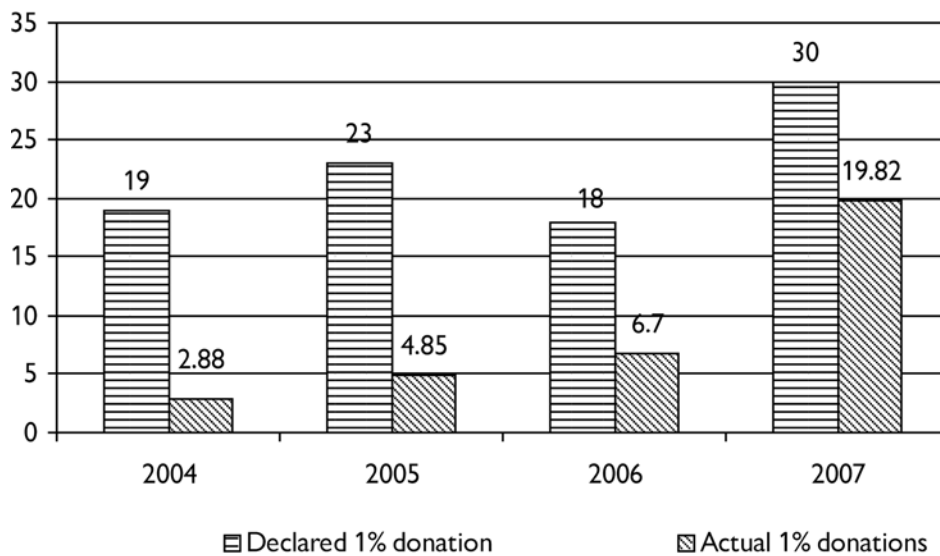
Source: Ministry of Finance, <http://www.mf.gov.pl/>.

Despite the significant increase in the number of taxpayers and allocated amount of money, it has to be stated that the 1% allocation still remains relatively uncommon. According to research conducted by the Klon/Jawor Association, in 2007 only 58.7% of Poles declared that they were aware of this possibility. This percentage was 49.9% in 2005 and 53.2% in 2006⁵⁶. This shows that still almost a half of Poles are not aware of the mechanism. Further promotion campaigns are thus necessary both on the side of organizations and the state.

⁵⁶ A. Baczko, A. Ogrocka, *Wolontariat, filantropia i 1%. Raport z badań 2007 (Volunteering, philanthropy and 1%. Report of the 2006 Survey)*, Warszawa 2008, pp. 44-45.

It is also worth noting that even fewer Poles are ready to donate 1% of their tax – in 2007 only 30% declared their willingness to use the 1% mechanism, in 2006 this percentage was 18%, in 2005 it was 23% and in 2004 – 19%. There is, however, a significant discrepancy between the number of declared and actual allocations as illustrated in Diagram 4. The discrepancy, fortunately, tends to decrease over time.

Diagram 4
Percentages of declared 1% donations and actual donations in Poland in the years 2004-2007



Source: A. Baczko, A. Ogrocka, *Wolontariat, filantropia i 1%. Raport z badań 2007 (Volunteering, philanthropy and 1%. Report of the 2007 Survey)*, Warszawa 2008, pp. 46-48.

The reasons why the respondents failed to donate their 1% to a public benefit organization are interesting. Research conducted in 2007 shows that the most frequent grounds were: too much formalities and commotion connected to the 1% allocation and insufficient knowledge – 36.3%, the belief that 1% is too small an amount to make a genuine contribution to an organization – 12%, no interest in or need for sharing their tax 9,5%⁵⁷. The answers indicate lots of room for improvement with respect to information on the operation of the 1% mechanism.

To conclude, one may state that the most flashy and attention-seeking events organized by NGOs are first and foremost philanthropy actions. The unprecedented financial success of the Great Orchestra of Christmas Charity shows the generosity of Poles. A closer inspection of Poles' charitable contributions shows that their engagement in charity is superficial and momentary. Permanent/regular support for the work of the third sector is uncommon. This undoubtedly exerts negative impact on the condition of NGOs and their capability to help those in need.

⁵⁷ *Ibidem*, pp. 53, 54.

VII. VOLUNTARY WORK

Unpaid voluntary work has had a long tradition in Poland. Both in pre-partition Poland and in the inter-war period the pro-social attitude and engagement in the activity to help others who are in need was common in some social circles. In the People's Republic of Poland, however, a degradation of the idea of community work took place – a range of obligatory “social actions” as a part of communist ideology and constituting support for the regime resulted in a substantial social suspicion towards this type of activity. This is one of the basic factors which have contributed to the delayed emergence of the idea of modern voluntary work in Poland after 1989. The second factor is undoubtedly the difficulty in the introduction of the legal framework for volunteer work. The very first provisions of Polish law for volunteering only appeared in 2002 in the Act by the Minister of Labour and Social Policy on the conditions for the employment of volunteers in childcare centres.

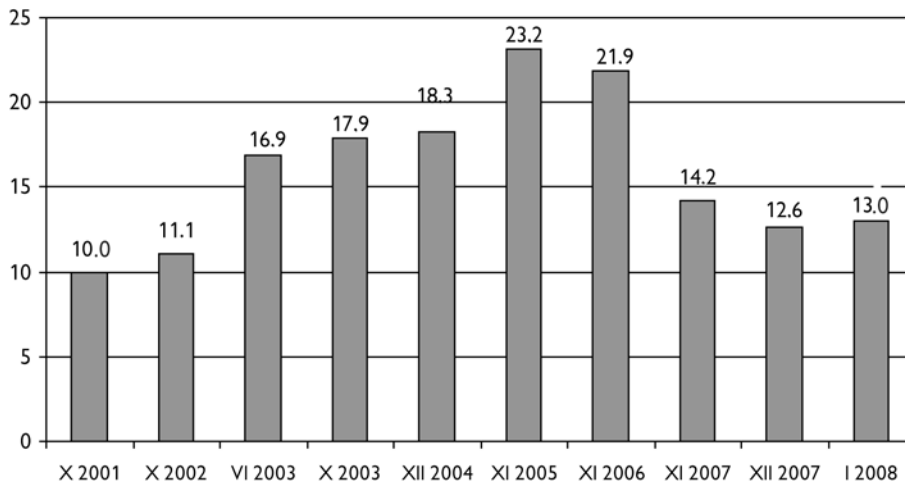
At present, volunteering in Poland is defined as deliberate activities undertaken out of a person's free will and without payment. They are performed for the benefit of other people outside one's family or friendship⁵⁸. The development of volunteer work is closely linked to the development of the third sector in Poland⁵⁹. Volunteers also constitute one of the major pillars of a large number of NGOs.

The statistics illustrating the Poles active in volunteer work show a rather low level of engagement. Moreover, the research conducted by the Klon/Jawor Association indicates a crisis which may affect volunteering in Poland. Between 2001-2008, initially, a tendency has been observed for the number of people who declared having worked without remuneration for the benefit of NGOs and for social and religious movements, to increase and reach its peak in 2005 (an increase from 10% in 2001 to 23.2% in 2005). After that, the upward tendency was reversed so that the number of volunteers in January 2008 was as low as 13%. The changes are illustrated in Diagram 5.

⁵⁸ Voluntary Work Centre, <http://www.wolontariat.pl/>.

⁵⁹ Despite the provisions of the Public Benefit and Voluntary Work Act, public administration authorities, for instance, are also entitled to be beneficiaries of volunteering.

Diagram 5
Percentages of volunteers in adult population of Poles in the years 2001-2008



Source: A. Baczko, A. Ogrocka, *Wolontariat, filantropia i 1%. Raport z badań 2007 (Volunteering, philanthropy and 1%. Report of the 2007 Survey)*, Warszawa 2008, pp. 46-48.

The above-mentioned changes are also reflected in the data obtained from NGOs, which also document a perceived drop in the number of people willing to work without remuneration. In 2002, 47% of NGOs declared that they have received volunteer support, in 2004 this number was 45%, while in 2006 it was 40%⁶⁰.

A fair share of Polish volunteers (33.1%) work for the benefit of organizations or individuals continuously and regularly. 28.1% of respondents were engaged in a one-time event. The relatively rarest method of volunteering was the participation in fund raising and material donation events – 12.4%⁶¹.

The increase in the amount of time dedicated to voluntary work for NGOs has been observed. This allows making a statement that “the low quantity of volunteers is compensated by the quality of their work – more people are at present more deeply engaged in volunteering”⁶².

The social profile of a Polish volunteer shows that the probability of undertaking volunteer work increases with the level of education. In research conducted in 2007 in a group with higher education, 32.4% of respondents declared having done work for the benefit of organizations without remuneration. The same indicator reached 17.6% in the group with primary education only. Age groups have not shown a similar pattern – volunteers amount to 22% in the majority of age ranges (younger than 25 years of age, 26-35 years, 36-45 years). The 46-55 years range shows a slightly different

⁶⁰ More detailed data on the topic: M. Gumkowska, J. Herbst, *op. cit.*, pp. 32-33.

⁶¹ A. Baczko, A. Ogrocka, *op. cit.* p. 18.

⁶² *Ibidem*, p. 19.

pattern with 26.3% of volunteers. Volunteer work is significantly less common with older respondents (above 56 years). In this range, the percentage of those engaged is only 18%⁶³.

Table 14
Time the volunteers have dedicated to the work for the benefit of NGOs in Poland in years 2001-2007

Amount of volunteer working hours in the previous year	2001	2002	2003	2004	2005	2006	2007
	%						
1-5 hours	21.5	26.7	29.2	17.7	21.2	25.3	15.7
6-15 hours	15.1	20.4	20.5	22.7	22.7	12.4	27.3
16-50 hours	18,0	22.5	21.5	18.5	12.6	11.2	18.2
Over 50 hours	20.7	18,0	13.7	29.6	23.3	9.3	19.8
Hard to say	24.7	12.5	15,0	11.5	20.4	41.7	18.2

Source: A. Baczko, A. Ogrocka, *Wolontariat, filantropia i 1%. Raport z badań 2007 (Volunteering, philanthropy and 1%. Report of the 2007 Survey)*, Warszawa 2008, p. 19.

When asked for the reasons of their engagement, the respondents most frequently pointed to the belief that one should help others (above 60% of answers in 2007). Apart from this dominant axiological motivation, other reasons were mentioned, too. Social incentives appear most interesting, such as “my friends and family do it too” (17.3%), “it gives me the opportunity to be with people, start relationships” (22.8%) and the rational “I want to gain new skills” (11.6%).

Table 15
Incentives for volunteer work in Poland in the years 2005-2007

Reasons for engaging in volunteer work	2005	2006	2007
	%		
I believe that one should help others (due to my moral, religious, political beliefs)	63.9	49.5	60.8
If I help, I can count on similar help	32.8	26.9	36.5
I like it, I'm interested in it	36.9	20.8	33.7
I'm unable to refuse	21.5	20.6	21.6
My friends and family do it too	18.4	11.2	17.3
I want to gain new skills, learn something	16.2	10.2	11.6
It gives me the opportunity to be with people, start relationships, enables me to spend time in a useful way	21.9	8.8	22.8
I've got a debt to pay, someone has helped me in the past	5.5	3.8	3.6

Source: *Wolontariat – zmiany w czasie*, Stowarzyszenie Klon-Jawor, Civicpedia, <http://civicpedia.ngo.pl/x/322486>.

⁶³ Volunteering – changes over time, Klon-Jawor Association, Civicpedia, <http://civicpedia.ngo.pl/x/322486>.

The quoted research results of the Klon/Jawor Association do not include the “career” incentive or viewing volunteering as a useful constituent of a professional CV. These, however, have been more and more common, especially among younger volunteers. This is connected to a slightly wider phenomenon of the professionalization of volunteering in Poland. Tomasz Kasprzak mentions two ideas of volunteer work to be found in Polish NGOs⁶⁴. The first one sees volunteering as service, axiologically motivated community work which does not aim at any (even other than financial) profits. This perspective on volunteering is typical for smaller, that is less professionalized organizations. From the second perspective the volunteer work is perceived as a way to enter the job market. Volunteer work serves as a substitute for or a step in the professional career. In the former case, volunteering is an activation method for people excluded from the job market (those who have been long unemployed, young people, etc.). In the latter case, the experience gained in the course of volunteering becomes a constituent of a professional CV. In some cases this type of incentive may become dysfunctional, especially if the situation in the job market improves and it turns out that it is possible to gain experience in other sectors. One should also mention a negative tendency, which has been more and more common for larger organizations, related to the professionalization of volunteering. It involves offering a range of “incentives” for volunteers as equivalents for payment. This kind of conduct undoubtedly eliminates the social aspect from volunteer work.

Marek Rymsza talks about the positive side to and advantages of a “balanced” professionalization of volunteer work:

“economic potential of the third sector may only be enhanced, if its distortion is to be avoided, through the popularization among NGOs of a human resources management theory which assumes that the presence of the paid personnel is a factor conducive to the development of professional volunteering. This is achieved through (...) a careful preparation and high-quality management of the ‘volunteer positions’ by personnel with pay. If this fails to occur, the personnel with pay ‘pushes’ volunteers to the margins of the organizations’ activity (...) or is even a substitute for them. In such a case, professionalization of activities results in a simultaneous commercialization of organizations which, in turn, ‘kills’ its social nature”⁶⁵.

Volunteering is one of the most significant pillars of the third sector whose significance in the case of Polish organizations is even greater as their financial condition frequently does not allow them to employ paid staff. In this situation, volunteers accept numerous important duties. Despite the legal provisions

⁶⁴ T. Kasprzak, *Czy prawo pomaga pomagać? Wolontariat w świetle Ustawy o działalności pożytku publicznego i wolontariacie (Does the law help in helping out? Volunteer work in light of the Act on Public Benefit Activity and on Volunteer Work)*, „Trzeci Sektor” (Third sector) No 3, 2005, pp. 24-26.

⁶⁵ M. Rymsza, *Uwarunkowania i konsekwencje wzrostu zatrudnienia w trzecim sektorze (Factors and outcomes of the employment growth in the third sector)*, „Trzeci Sektor” (Third sector) no 4, 2005, cf. also: J. Krasnodębska, *Zarządzanie wolontariatem – rady praktyka (Managing volunteer work – a practitioner’s advice)*, „Trzeci Sektor” (Third sector) no 4, 2005.

regulating the status of a volunteer, a worrying downward tendency has been observed in terms of the number of people interested in unpaid work for the third sector. This may be connected to the diminishing unemployment rate in Poland. This kind of correlation might point to the fact that many volunteers have so far not been prompted by axiological incentives, but have looked for a substitute for a regular job or for experience useful in their professional career. At the moment, Poland is undoubtedly facing a crisis of volunteer work, which may have negative impact on the development of the Polish third sector.

VIII. COOPERATION BETWEEN THE THIRD SECTOR AND PUBLIC ADMINISTRATION AUTHORITIES AND BUSINESS

The condition of the third sector is largely determined by its relationships to the broadly defined institutional environment. The most significant components of this environment are public administration authorities and business institutions. The specific nature of the third sector, which unites some of the features of the two other sectors⁶⁶, enables it – at least theoretically – to compensate for the inadequacies of each of them. In order to achieve this, however, the three sectors have to cooperate. In the Polish case, this cooperation is in its initial stage of development.

The post-war statehood tradition of the People's Republic of Poland was based on a model of a strong state whose powers reached out to the majority of aspects of political, economic and social life. Despite its collapse in 1989 and the subsequent democratization of the political system, the Polish state, at least in some areas, still appears to operate in accordance with the old patterns. The belief in the omnipotence of the state and the necessity of exerting control over many aspects of life remained a clear barrier to the development of civil society. Despite the formal provisions enabling the development of the third sector (eagerly used by the social initiatives of Poles), the Polish state was reluctant to share responsibility for the areas which it considered as belonging to its realm, e.g., social welfare, healthcare, education, etc. It was only in the recent years that the situation has improved.

In his analysis of the evolution of the Polish state policy towards the third sector, Marek Rymśza mentions its three stages⁶⁷. The first stage which immediately followed the 1989 transformation and lasted till 1993 was one

⁶⁶ Amitai Etzioni claimed, that it was not the state (understood as the first sector here) or the market (understood as the second sector here) that provided solutions for the present day societies, it is "a third alternative, indeed sector, (...) grown between the state and market sector" which in a way constitutes a mixture of the features of the first two sectors, because it is private (it is not public), on the one hand, while it is not profit-oriented (like the public sector) on the other.; A. Etzioni, *The Third Sector and Domestic Missions*, „Public Administration Review”, 1973, No. 33., p. 314.

⁶⁷ M. Rymśza, *Polityka państwa wobec sektora obywatelskiego w Polsce w latach 1989-2007 (State policy for the civil sector in Poland between 1989-2007)*, in: M. Rymśza, G. Makowski, M. Dutkiewicz, *Państwo a trzeci sektor. Prawo i instytucje w działaniu (State and the third sector. Law and institutions at work)*, Warszawa 2007.

of “building space for civil initiatives”⁶⁸. Among others, it consisted in the establishment of foundations for the formal provisions of the NGOs’ activities (first of all, the Association Law Act is involved). Thanks to the great social enthusiasm accompanying the “honeymoon of transformation” and the effect of “removing the lid”, an intense development of NGOs in Poland took place. It is worth noticing, however, that the new democratic state has not done much, the opening of the possibility to operate aside, to support the development of the third sector. Only the “liberal” rule of no intervention was applied. Thus, frequently, the means supporting the development of Polish NGOs did not come from the state but from abroad – the US in particular. At the same time, the state, ignoring the subsidiarity principle, maintained control over the majority of fields in which the involvement of NGOs could have been helpful. The state was thus unable to make use of the potential of the dynamically growing third sector.

The second stage, lasting from 1993 until 2001, was the period of “declarative support for the third sector by the state with actual marginalization of its significance”⁶⁹. Despite the verbal endorsements of the civil society and NGOs in the realm of political rhetoric, the real activity of the state clearly showed that the third sector was not a desired partner for cooperation. Both the left- (SLD [Social-Democratic-Union]-PSL [Polish People’s Party] coalition) and right-wing (AWS [Solidarity Electoral Action]-UW [Freedom Union]) government failed to provide support for the growth of the third sector. This is illustrated by the four major reforms introduced by Jerzy Buzek’s cabinet concerning public administration authorities, education, health protection and social security – in none of them was the third sector taken into consideration as a significant partner for the state. Despite the decentralization of authority and the shift of some competences of public administration authorities to the local authorities, virtually all the power was left in the hands of the former. The lack of an opportunity to grow resulted in stagnation – the increase in the number of NGOs was impeded.

The last of the stages described by Rymsza as one of “defining the rules for the inter-sector cooperation accompanied by attempts at bureaucratization and control of the partner organizations and the imposition of market logic on the mechanism of public financing of NGOs within the social benefit area”⁷⁰ started in 2001 and is, most probably, still ongoing. The beginning of this stage was the “new opening” in the state-third sector relationship connected to the work on the Public Benefit and Volunteer Work Act. Soon, however, it turned out that the provision of the opportunities for cooperation also provokes attempts at greater control by the state. At the same time, a tendency appeared to limit the competences of the local authorities which (despite their numerous shortcomings or even their functioning as a

⁶⁸ *Ibidem*, p. 23.

⁶⁹ *Ibidem*, p. 23.

⁷⁰ *Ibidem*, pp. 23-24.

perceived threat for some NGOs), have always remained close allies of the third sector. Moreover, a tendency for polarization is observed in the third sector. There are a range of strong organizations which are usually professionalized and bureaucratized and which monopolize the cooperation with the public administration authorities, on the one hand. On the other, there are weaker organizations which do not constitute attractive partners for administration because, among others, of their contrasting operation logic. Thus public means (both the state and European sources) provide support only to a section of the entire sector.

Due to the specific nature of the third sector (first of all, its establishment in the local environment), as far as public administration authorities are concerned, the local authorities constitute the closest partner for NGOs. The local administration authorities, especially after the Public Benefit and Volunteer Work Act came into effect, have frequently cooperated with NGOs. Research shows that 9 in 10 Polish local authorities have cooperated with the third sector⁷¹.

This cooperation comes in two varieties. The first is financial – the local governments may entrust the performance of public tasks to NGOs or support them in their execution. The second is non-financial, based on the creation of common advisory and initiative bodies, consultations of legislation drafts and exchange of information on future activities or transfer of local government's premises with preferential terms applying. Another important aspect of non-financial cooperation is the creation of annual cooperation programs.

Research devoted to monitoring the implementation of the Public Benefit and Volunteer Act shows that (in 2006) 64% of local governments have undertaken financial and non-financial cooperation with NGOs, further 12.6% have only cooperated financially and 11% only non-financially. Out of commune-level local governments, 12.3% failed to enter in such cooperation⁷². The data for the district level authorities is slightly different. Out of the cities with a district status, as many as 98.2% have undertaken both financial and non-financial cooperation with the third sector. The same index was slightly smaller for the districts. All of those districts which were investigated by the Ministry of Labor and Social Policy of Marshall Offices have undertaken financial and non-financial cooperation with NGOs. Detailed data is present in Table 16.

⁷¹ J. Herbst, *Współpraca organizacji pozarządowych i administracji publicznej w Polsce 2008 – bilans czterech lat (Cooperation between non-governmental organizations and public administration authorities in Poland in 2008 – A four years achievements balance sheet)*, Warszawa 2008. Research covered communal and district local-governments.

⁷² A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008, pp. 212-213.

Table 16
Percentages of the local government administration entities which engaged in cooperation with NGOs in Poland in 2006

Administration level	Financial cooperation	Non-financial cooperation	Financial and non-financial cooperation	No cooperation
	%			
Marshall's Offices	-	-	100.0	-
Cities with district status	-	1.8	98.2	-
Districts	1.2	13.6	82.9	2.3
Communes	12.6	11.0	64.0	12.3

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

In 2006, the total sum of money involved in the cooperation of the local authorities and the third sector amounted to 883 million PLN. The popularisation of sports, culture, art and the cultural heritage and tradition preservation, as well as social welfare have to be mentioned as fields of public benefit most frequently supported by local authorities⁷³.

Table 17
Value of the financial cooperation between local authorities and the third sector in Poland 2006

Administration level	Total amount
Marshall's Offices	102 776 546 PLN
Cities with district status	458 059 233 PLN
Districts	74 008 728 PLN
Communes	248 202 312 PLN

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

Research monitoring the implementation of the Public Benefit and Volunteer Act shows that (in 2006) the most frequent form of non-financial cooperation between the local authorities and NGOs has consisted in the creation of cooperation programs and exchange of information on future activities. The least common form of support on the side of local authorities involved offering preferential conditions for using their premises.

⁷³ Detailed data on the areas of public benefit supported by local authorities is presented in Table 26 in the Appendix.

Table 18
Percentages of the local administration entities which engaged in non-financial cooperation with NGOs in Poland in 2006

Form of financial cooperation	Marshall's Offices	Cities with district status	Districts	Communes
	%			
Transfer of premises with preferential terms applying	-	6.25	1.6	1.2
Mutual advisory and initiative teams	87.5	73.7	51.8	16.6
Consultations of legislation drafts	87.5	87.7	60.0	30.4
Exchange of information on future activities	100.0	89.5	79.4	62.5
Cooperation programs	100.0	96.5	86.4	71.9

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

The cooperation between the third sector and central authorities is possible on three levels. The first one involves Ministries and the Council of Ministers, the second one comprises central offices (e.g., the National Bureau for Drug Prevention, National AIDS Centre, the Ombudsman for Children), the third one concerns Voivodeship Offices. The forms of NGOs co-operation with the state are similar to those undertaken with local authorities. The only clear difference between the two boils down to the fact that state authorities have no legal obligation to prepare cooperation programs.

Data collected by the Ministry of Labor and Social Policy (Table 19) shows that the majority (65%) of ministries have undertaken financial and non-financial cooperation with the third sector. This percentage is even higher for Voivodeship Offices (93.3%). Central authorities, however, have more frequently engaged in non-financial cooperation with NGOs (53.1%).

Table 19
Percentages of central administration entities which engaged in cooperation with NGOs in Poland in 2006

Administration level	Financial cooperation	Non-financial cooperation	Financial and non-financial cooperation	No cooperation
	%			
Ministries and the Office of the Council of Ministers	-	30,0	65,0	5,0
Central offices	-	53.1	22.4	24.5
Voivodeship offices	-	6.7	93.3	-

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

The amount of money spent by the state administration authorities on public tasks entrusted to NGOs or the performance of which was supported by the state was close to 718 million PLN⁷⁴.

Table 20
Values of the financial cooperation between state authorities and the third sector in Poland in 2006

Administration level	Total amount
Ministries and the Office of the Council of Ministers	532 823 739
Central offices	173 005 990
Voivodeship offices	11 789 032

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

Apart from entrusting public tasks to NGOs, the central government has supported the third sector with resources from a range of funds, the most important of which is the Civil Initiatives Fund (FIO) established by the Council of Ministers act of August 11th 2004 which came into effect in 2005. FIO “was formed for the purpose of initiating and strengthening civic initiatives, in cooperation with NGOs”⁷⁵. Initially, the fund provided financial support in the areas of social care issues, social integration and activation, individual rights and freedoms, academic research, education, culture and upbringing as well as public security and national defence issues. Since 2009, the Civil Initiatives Fund will be executed as an operational program. Its targets are changing as well; the most important ones include: enhancement of local communities’ activity and awareness of therefore, development of the third sector’s potential, raising the

⁷⁴Detailed data on the areas of public benefit are presented in Table 27 in the Appendix.

⁷⁵ Civil Initiatives Fund, Public Benefit Department, Ministry of Labor and Social Policy, <http://www.pozytek.gov.pl/>.

engagement of the third sector in social services in connection to social integration and activation and social foundations and support for the development of the Polish social economy model. Between 2005-2007, the annual amount of subsidies available through FIO was 30 million PLN. A twofold increase of this amount was observed in 2008. According to recent data, however, the amount of 60 million PLN assumed for 2009 may decrease, due to the financial crisis, to the annual sum of 30 million PLN⁷⁶. Despite common criticism of the grant competitions⁷⁷, announced by FIO due to the lack of transparency or clear selection criteria, they have to be recognized as an important aspect of the cooperation between state authorities and the third sector. As was observed by Tomasz Szimanek "despite a range of doubts in connection to the operation of FIO, no one has so far questioned that the program is extremely useful indeed, in particular, when it comes to the fact that it covers the areas for which money would be very hard to find elsewhere"⁷⁸.

Models of non-financial cooperation in the case of state administration authorities differ. Ministries and the Council of Ministers equally frequently summoned advisory groups, as well as they consulted legislation drafts with NGOs and exchanged information on future action. Central offices formed advisory groups much more rarely than others. In the case of voivodeship offices, the least popular form of cooperation was consulting legislation drafts.

Table 21

Percentages of central administration entities which engaged in non-financial cooperation with NGOs in Poland in 2006

Form of non-financial cooperation	Ministries and the Office of the Council of Ministers	Central offices	Voivodeship offices
	%		
Transfer of premises with preferential terms applying	5,0	4,0	-
Mutual advisory and initiative teams	70,0	32,7	93,7
Consultations of legislation drafts	80,0	73,5	40,0
Exchange of information on future action	75,0	49,0	100,0
Cooperation program	15,0	12,2	46,7

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

⁷⁶ G. Makowski, *Kryzys uderzył w FIO (The crisis hits FIO [Civil Initiatives Fund])*, News ngo.pl, <http://wiadomosci.ngo.pl/wiadomosci/420746.html/>.

⁷⁷ There have been cases of allotting funds on the basis of an arbitrary decision on the side of a minister in charge and against expert opinions. Cf. M. Borowska, *Takie FIO, jaka wola ministra (FIO [Civil Initiatives Fund] is what the minister wants)*, News ngo.pl, <http://wiadomosci.ngo.pl/wiadomosci/304039.html>.

⁷⁸ M. Dobranowska-Wittels, *Nie ma pieniędzy na FIO – wywiad z Tomaszem Szimankiem z Rady Działalności Pożytku Publicznego (No money for FIO [Civil Initiatives Fund] – an interview with Tomasz Szimanek, representative of the Public Benefit Works Council)*, News ngo.pl, <http://wiadomosci.ngo.pl/wiadomosci/310954.html/>.

The Public Benefit Works Council (RDPP) came into being by the provisions of the Public Benefit and the Volunteer Work Act. The Council comprises of five state government representatives, five local government representatives and ten representatives of NGOs, unions and alliances of the third sector organizations. Hubert Izdebski mentions three basic functions of the Council. The first one is the advisory function. Secondly, the Council is a specific forum for social dialogue and cooperation between public administration authorities and the third sector. Thirdly, the Council is supposed to stimulate self-regulation of the non-governmental sector in the area of public benefit⁷⁹.

As Anna Stokowska states, “the scope of competence of the council is in fact quite general. On the one hand, this seems advantageous as in the initial stage many issues could have not been predicted, on the other, competences defined in this way do not constitute a clear message to the administration and government on what the Council is, or on its significance. If there are no attempts at a more precise definition of at least some of the tasks of RDPP, its gradual marginalization is likely to occur”⁸⁰.

Apart from the general definition of the Council’s competences, it has also come against a range of practical problems in the course of its operations since 2004. Communication problems both among the Council members and between the Council and government administration have probably been the most serious of those. Moreover, the Council is affected by yet another difficulty – one common to Polish administration – a large degree of member rotation. All this has had adverse effects on the quality of the Council’s operation. Still, the RDPP remains one of the more significant forums of inter-sector cooperation in Poland.

The other potential partner for NGOs is business. Cooperation between the third sector and business is the area which has only recently started to develop. The basis for the cooperation of entrepreneurs with NGOs is the so-called Corporate Social Responsibility – CSR. CSR is one of the constituents of the management strategy based on attaching special attention not only to the growth of an enterprise and revenue maximization, but also to some socially relevant issues: social capital, environment, human rights, working standards, etc. This strategy, on the one hand, aims at improving the competitive advantage of an enterprise (it assumes that the position of socially responsible enterprises is better), on the other, it is supposed to contribute to sustainable social and economic development. The growth of social responsibility of business in Poland is related to two factors. Firstly, it is the activity of large international companies which introduce ethical standards in many cases higher than those applied by Polish entrepreneurs.

⁷⁹ H. Izdebski, *op. cit.*

⁸⁰ A. Stokowska, *Rada Działalności Pożytku Publicznego jako ciało konsultacyjne (Public Benefit Works Council as a consulting body)*, in: M. Rymśza, *Organizacje pozarządowe. Dialog Obywatelski. Polityka państwa, (Non-governmental organizations. Civil dialogue. State policy)*, Warszawa 2007, p. 194.

The second factor refers to the renowned EU Lisbon Strategy promoting explicitly CSR. Illustrations of this type of activity are provided by the European Campaign for Responsible Business implemented in 2005 and the regional project "Accelerating CSR practices in the new EU member states and candidate countries as a vehicle for harmonization, competitiveness and social cohesion in the EU" started in 2006 by the European Commission and the United Nations Development Program (UNDP)⁸¹.

One of the components of CSR is cooperation with NGOs. This should not only concern the support for the third sector on the side of entrepreneurs and their employees, but also contributing to the inter-sector dialogue. In their discussion of the interpenetration of the second and third sectors, Marek Rymśa and Rafał Załęski enumerate five approaches within CSR⁸². First of all, the CRS is defensive and involves undertaking a range of short-term actions aiming at a temporary improvement of the company's image. This approach is, in its essence, a kind of a game of the entrepreneur and the public opinion for which social involvement serves only as an instrument. The second approach concerns the socially involved business, i.e. a situation in which a company "adjusts its manufacture to the social expectations and ethical sensitivity of consumers"⁸³. The third type of approach involves the so-called cause related marketing – CRM aiming at an improvement of the public image of a company and sales increase of certain products. This approach entails promoting the purchase of those products which are socially beneficial, e.g., a company allocates a share of its sales to charity. The fourth approach consists in the so-called corporate foundations created and financed by companies to conduct social activity. The fifth approach is the integrated CSR. Its essence is the fact "that the pro-social component permeates to (...) the basic management strategy in a company to secure its (...) competitive superiority"⁸⁴. One of the significant components of the integrated CSR is a continued and intense cooperation with the non-governmental sector which may constitute a kind of a communication channel between the company and society.

When it comes to the more substantial activities of business directed at non-governmental organizations, financial or in-kind help needs to be mentioned, i.e., donating financial or material (equipment, premises, company's manufacture) resources for the use of an organization. This type of help is clearly most frequent – probably because it constitutes the easiest form of cooperation. A company may also offer its free service to an NGO, e.g., accounting or advertising services, etc. Apart from the above-mentioned forms of cooperation, it is also possible to engage a company's employees in a mutual activity. This is also a case of both financial and non-financial help.

⁸¹ Accelerating CSR in new Europe, <http://www.acceleratingcsr.eu/>.

⁸² M. Rymśa, R. Załęski, *Społeczna odpowiedzialność biznesu (Corporate social responsibility)*, „Trzeci Sektor” (Third sector) no 12, 2007/2008, pp. 3- 5.

⁸³ *Ibidem*, p. 4.

⁸⁴ *Ibidem*, p. 5.

In the former, the so-called pay-roll is involved. This is based on a voluntary declaration of a number of employees to donate a share of their income to an organization of their choice. The latter most frequently involves employee volunteers⁸⁵.

Research on responsible business conducted within the “Newsweek – Responsible Business” program, which entailed an analysis of 325 Polish companies in 2007 and 2008, shows that the most common means of community work for business has been financial or material support – first of all, as subsidies (over 70% of companies), donations of surplus product (over 30% of companies), and lending of equipment and machinery (25% of companies). The least frequent forms of help to be found in the survey included activities such as: consulting (10% of companies), employee volunteers (8% of companies) and grant programs (6% of companies)

Table 22
Percentages of companies using selected forms of community work in Poland in years 2007-2008

Forms of community work	% of companies
Subsidies	71
Donations of surplus produce	31
Lending of equipment, machinery	25
Traineeships	16
Target funds	15
Scholarships	15
Making its office space available for free	14
Social campaigns	12
Consulting	10
Employee volunteers	8
Grant programs	6
Other	17

Source: *Podsumowanie cyklu regionalnych badań społecznego zaangażowania biznesu*, Dobry Biznes, <http://www.dobrybiznes.info/>.

Previous research conducted by the Responsible Business Forum, World Bank and Academy for the Development of Philanthropy in Poland, covering 170 out of 500 largest companies in Poland, revealed a similar pattern. It has shown that the engagement of companies in community work is in most cases limited to financial (c. 75% of the analyzed companies) or material support (c. 65% of the analyzed companies) for non-governmental organizations. Much less frequently – below 25% – companies were involved in mutual projects

⁸⁵ Cf. Responsible Business Volunteer Project, <http://www.wolontariatpracowniczy.pl/>.

with NGOs. This data shows that the cooperation between non-governmental organizations and companies is one-dimensional and reduced to a financial aspect. This imposes a specific donor-beneficiary relationship, which does not contribute to the inter-sector dialogue. The least common cooperation form is employee volunteering which has only occurred in 10% of the analyzed companies⁸⁶.

Since financial support proves to be the most common cooperation form between business and NGOs, its value is worth investigating. As research conducted by the Klon/Jawor Association shows, in 2007, 43% of non-governmental organizations received donations from institutions and companies⁸⁷. This does not mean, however, that these revenues were significant in organizations' budgets. In 2005, revenues from the source under consideration amounted to less than 5% of the total revenues of the entire sector⁸⁸. More detailed data presented in Table 22 indicates that the second sector involvement in the financing of NGOs has not been substantial.

Table 23
Institutional and business donations – percentages and revenue value of NGOs in Poland in 2005

Percentages of NGOs for which institutional and business donations constituted a certain share of revenue:	
0.1% - 20%	20.3
20.1% - 40%	5.6
40% - 60%	4.0
60.1% - 80%	1.4
80.1% - 100%	3.0
No data	27.0
Percentages of NGOs which have received institutional and business donations of:	
Less than 10,000 PLN	15.8
10-100,000 PLN	7.0
100,000 – 1 million PLN	0.9
Over 1 million zł PLN	0.1
No data	10.7

Source: M. Gumkowska, J. Herbst, *Wolontariat, filantropia i 1%, Raport z badań 2006 (Volunteering, philanthropy and 1%. Report of the 2006 Survey)*. Warszawa 2007, pp. 40-41.

⁸⁶ *Menedżerowie 500 i odpowiedzialny biznes (Managers 500 and responsible business)*, Report of the Responsible Business Forum prepared in cooperation with the World Bank and the Academy for the Development of Philanthropy, Warszawa 2003.

⁸⁷ *Skąd organizacje mają pieniądze? Jak nimi zarządzają? Podstawowe dane o finansach sektora (Where do the non-governmental organization obtain the money? How is it managed? Basic data on the finances of the third sector)* (2008), Klon/Jawor Association, Civicpedia, <http://civicpedia.ngo.pl/x/328113;jsessionid=22671FE10176CEE693CE66E9E5B34380/>.

⁸⁸ M. Gumkowska, J. Herbst, *op. cit.* pp. 42-43.

Similar data provided by companies suggest that the majority of companies which support social activities dedicate small amounts. Nearly 30% of entrepreneurs involved in the “Newsweek – Responsible Business” program declared having supported NGOs with a sum smaller than 10,000 PLN.

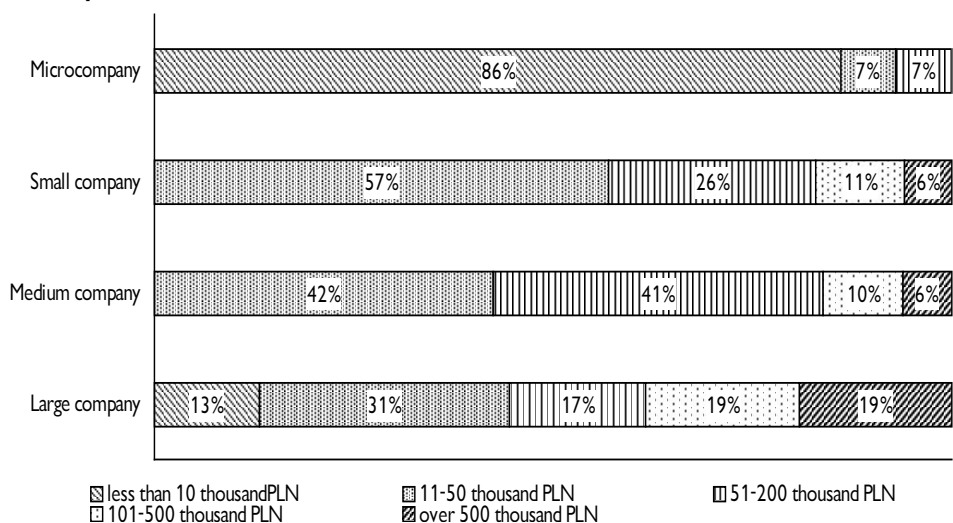
Table 24
Values of financial support provided to NGOs by companies in Poland in 2007-2008

Amount of financial support	% of companies
Less than 10,000 PLN	29
11-50,00 PLN	25
51-100,000 PLN	10
101-500,000 PLN	8
Over 500,000 PLN	7
No answer	22

Source: *Podsumowanie cyklu regionalnych badań społecznego zaangażowania biznesu (Summary of the regional research into the social involvement of business cycle)*, Dobry Biznes (Good Business), <http://www.dobrybiznes.info/>.

The amount of financial support is clearly determined by the size of a company. Large companies employing over 250 people have much more frequently than the rest (19% of cases) donated over 500,000 PLN. This percentage for medium (employing from 51 to 249 people) and small companies (employing from 11 to 50) people is as low as 6%. The microcompanies employing between 1 to 10 people have not donated more than 100,000 PLN.

Diagram 6
Company’s size and the amount of donation to community work in Poland in the years 2007-2008



Source: *Podsumowanie cyklu regionalnych badań społecznego zaangażowania biznesu (Summary of the regional research into the social involvement of business cycle)*, Dobry Biznes (Good Business), <http://www.dobrybiznes.info/>.

Social actions of companies, despite their limited form, cover a diversified range of fields. The most frequently supported areas include social welfare and social services (close to 70% of companies), sports and recreation (61% of companies) and education (57%). Non-governmental organizations active in the field of academic research have received financial support relatively less frequently (20% of companies), donations have been similarly low for the NGOs involved in the development of social initiatives (14% of companies).

Table 25
Percentages of companies involved in social activities in selected fields, in Poland in the years 2007-2008

Fields of social activity	% of companies
Social welfare and social services	69
Sports and recreation	61
Education	57
Culture and art	46
Local development	34
Health protection	33
Humanitarian aid	27
Environmental protection	26
Labor market and professional activation	26
Academic research and development	20
Support for social initiatives	14
Other	7

Source: *Podsumowanie cyklu regionalnych badań społecznego zaangażowania biznesu (Summary of the regional research into the social involvement of business cycle)*, Dobry Biznes (Good Business), <http://www.dobrybiznes.info/>.

Competitions for the most generous donor, such as, e.g., the Benefactor of the Year Contest⁸⁹ organized since 1997 are one of the factors aiming at boosting the growth of CSR in Poland, and, consequently, to the growing cooperation between business and non-governmental organizations. Since 2000, the contest has been organized by the Academy for the Development of Philanthropy in Poland. The Academy has moreover supported the development of CSR through the publications on cooperation forms⁹⁰. Numerous initiatives and programs promoting CSR and cooperation with NGOs need

⁸⁹ Dobroczyńca Roku (Benefactor of the Year), <http://www.dobroczyncaroku.pl/>, Benefactor of the Year 2006 – A report, Warszawa 2006.

⁹⁰ *Współpraca firm z organizacjami pozarządowymi – formy prawne (Cooperation between companies and non-governmental organizations – legal forms)*, Warszawa 2004, *Odpowiedzialny biznes – perspektywa lokalna. Praktyczny przewodnik dla przedsiębiorców (Responsible business – a local perspective. A practical guide for entrepreneurs)*, Warszawa 2007.

to be mentioned: CSR Info⁹¹, the Responsible Business Forum⁹², Business Volunteers⁹³, Good Business⁹⁴ and others.

Proper functioning of the state both in the economic and social sphere is determined by the cooperation of the three sectors. In the case of Poland, this cooperation has only started to develop. This is clearly observed when analyzing the relations between the third sector and public administration authorities and business. In the former case, a kind of a power relationship is observed. Public administration authorities, state administration in particular, should discard some of their competences to the advantage of NGOs. This process has been very slow in Poland and it has undoubtedly not been completed. Even though the provisions of the Public Benefit and Volunteer Work Act impose on public administration authorities obligatory cooperation with the third sector, this cooperation has so far been far from ideal. Nevertheless, the dialogue between the two sectors has been developing and the cooperation of the two may become more congruent and to a lesser extent based on clientelism in the future. Business has not been an easy partner for Polish non-governmental organization, either. The low social sensitivity to and awareness of the rules of CSR among Polish entrepreneurs result in only an occasional involvement in the cooperation with the third sector. Positive changes may, however, also be observed. It is likely that genuine cooperation, based not only on the financial support for the third sector, becomes more frequent in the future. An improvement of the image of NGOs among entrepreneurs is necessary for it to happen so that the third sector may be perceived as more professional.

IX. SUMMARY AND CONCLUSIONS

In the last 20 years, the development of the Polish third sector involved many significant changes, both for the non-governmental organizations, the state and the society. The majority of analyses aiming at an evaluation of the condition and development of the third sector arrive at pessimistic conclusions. Especially according to those authors who compare Poland to the societies of Western Europe the condition and social significance of the Polish third sector are judged to be poor. Many features of Polish NGOs render them immature, indeed. This does not, however, mean that we are dealing with a case of maldevelopment. In order to fully comprehend the peculiarity of the growth of the Polish third sector, a closer look at the specificity of the Polish society, state and transformation is essential. Taken the circumstances, would a different more dynamic development path have been possible? Which factor had been most detrimental to the processes of growth described above? At least three factors which have been hindering the growth of NGOs in Poland

⁹¹ <http://www.csinfo.org/>.

⁹² <http://www.odpowiedzialnybiznes.pl/>.

⁹³ <http://wolontariatpracowniczy.pl/>.

⁹⁴ <http://www.dobrybiznes.info/>.

may be enumerated: the peculiarity of the Polish society, the role of the state and problems inside the sector.

Low social activity of Poles is one of the most significant barriers to the growth of the third sector. A relatively low level of social trust and the discontinued tradition of social engagement result in a situation in which the participation in the activities of NGOs is not part and parcel of every day life. On the contrary, involvement in social activity may sometimes be viewed as a waste of time, or, at best, a weird hobby. The reluctance to cooperate with other people even strengthens this perception.

The state and, more broadly, public administration authorities have failed to support social self-organization for years. Also, the third sector has not been viewed as an important partner. Despite the institutional weakness, there existed a strong belief that many tasks belonging to the fields of social welfare, healthcare or education, which are the domain of NGOs in many countries, should remain within the state control.

Internal difficulties within the third sector have also been a crucial factor. At least several examples of intra-sector barriers may be indicated. First of all, one should point to the deficient ability to cooperate. Federalization level of the Polish third sector remains insignificant. Instead of cooperating, non-governmental organizations frequently compete with one another, especially when financial resources are at stake. A generally understood position of a personal leader is another example here. Some organizations, especially the ones with strong leadership do not last long. Their founders and leaders frequently dominate in the structure blocking generational exchange. Young staff members, in such a situation, are not promoted, which frequently leads them to the founding of new organizations. Some organizations are, moreover, just facades – only founded to accomplish the interests of certain limited social groups. One should note in the cases of such organisations the incidence of negative phenomena such as corruption, clientelism, nepotism, etc. The last of the discussed problems is the growing stratification of the Polish third sector involving the appearance of a separate sub-sector including large, professionalized organizations, tending to accumulate in their hands a fair share of the available resources – both financial and human. This does not only weaken smaller organizations, but also the potential of the entire sector.

Despite some hindrances to the growth of the Polish third sector it is still quite dynamic. In the last 20 years, many changes have been successfully introduced, which provided foundations for further development. Special attention should be directed towards the growth of infrastructural organizations which help other organizations. These distribute crucial resources, first of all, knowledge, experience, as well as financial means which enable the operation of other organizations. Both on central, regional and local levels, a range of organizations provide this type of services. Internet pages are created, publications prepared, conferences and traineeships organized. This improves the skills of NGOs' members, enhances their effectiveness and

consequently results in the professionalization of their work. The third sector in Poland has also been self-reflexive – discussions are taking place in its circles on the future of NGOs, directions of activities, effectiveness, etc. It is worth emphasizing that among the institutions involved in research on the third sector, the two most important ones are the Klon/Jawor Association and the Institute of Public Affairs.

The third sector in Poland is also strong through the potential of the people engaging in its activities. Although it is lacking in adequate financial and human resources, these problems are to an extent counter-balanced by the activity of organizations' members, volunteers and sympathizers who are able to overcome difficulties through their enthusiasm. The specific "non-governmental identity"⁹⁵ related to the professional attitude, community spirit, eagerness to cooperate, involvement in a mission, etc. allow the growth of non-governmental organizations in Poland.

The institutional environment has also been changing. Although, with some reluctance, the state starts to understand the importance of the third sector as its partner. Legislation changes, though far from ideal, are promising. It is of extreme importance that the representatives of the third sector are allowed to participate in discussions on future developments. Everyday cooperation between NGOs and public administration authorities has also been developing. More and more frequently, public resources have financially supported the third sector which has performed socially significant tasks in exchange.

Cooperation with business is also likely to grow more and more intensely. The introduction of higher standards of operation for Polish companies imposed on the entrepreneurs the need to get more involved in cooperation with NGOs. Regardless of the incentives for such cooperation (execution of CRS strategies, PR, image improvement etc.), it is going to become part and parcel of ordinary activities of companies.

The atmosphere in the media has also been changing. When it comes to issues such as helping others, civil community, values attached to cooperation more and more frequently become subject of public discussion. Sometimes the media promote pro-social attitudes. Presenting the activities of some NGOs become more common hence making the problems of the third sector more familiar to the society.

It is also significant that the Polish third sector has been seeking new solutions and little known niches. An illustration of such efforts is social economy, which may become a way towards financial independence for some organizations. It may also become an effective tool to deal with social issues such as exclusion or poverty.

Despite this optimistic perspective, it has to be also emphasized that the Polish third sector faces crucial challenges. Most probably the most signifi-

⁹⁵ Cf. P. Gliński, *Style działań organizacji pozarządowych w Polsce... (Styles of operation of non-governmental organizations in Poland...)*, p. 266.

cant one is the mobilization of social activity. Although its level is to a large extent determined by cultural conditions, which are not easy to neglect, more attention undoubtedly needs to be devoted to the promotion of more active attitudes. At least three ways of addressing this issue can be identified. The first is civil education, which should entail promoting of social activity, sensitivity and ability to cooperate. The second is the necessity of social activation of the elderly who constitute huge unexploited potential basis for NGOs. Activation of seniors in Poland is a new topic and a lot remains to be done in this respect. The third possible direction of development is intensification of cooperation with business with respect to employee volunteering. At the moment only large companies get involved in this type of activity. The cooperation between the third sector and business in this area could be particularly useful for the enhancement of social activity in Poland.

The professionalization of the third sector in Poland constitutes another challenge. Social enthusiasm and involvement of members and volunteers needs to be effective – so that their effort is not wasted. This requires skilful management and the know-how of the activities of organizations, law, accounting etc. It is essential to further develop the database on the third sector in order to enhance its growth. At the same time, it has to be emphasized that “sustainable professionalization” needs to be promoted, one which does not threaten the mission and specificity of social action aimed towards adopted targets. The ability to bring together targets, mission and social activist ethos is a key issue in this case

To sum up, one may state that the Polish third sector has come a long way to normalcy for the last 20 years. Despite the relatively low economic potential or social significance, it occupies an important position in Polish democratic system. Even though, it is still facing many challenges, it has become a component of the European non-governmental sector.

X. APPENDIX

Table 26
Percentages of adult Poles who have engaged in the work of selected NGOs in Poland in the years 1998-2008

Organization type	II 1998	XII 1999	I 2002	I 2004	I 2006	I 2008
	%					
Organizations for the benefit of education, coaching, e.g., parent-teacher associations and parental councils, school and university foundations, Civic Educational Association	4.5	5.5	3.2	4.2	4.8	4.8
Trade unions	3.2	4.8	3.3	3.8	3.9	3.2
Religious and church organizations and movements, parish communities	3.6	3.9	2.0	3.9	3.4	2.8
Sports organizations (associations, clubs and societies)	2.2	3.1	2.7	4.8	3.5	2.8
Charity organizations for children in need	1.2	2.9	1.0	2.4	3.5	2.4
Charity organizations for people in need – the elderly, poor, homeless, sick, disabled, natural disasters victims, war victims etc.	1.5	2.8	1.3	2.4	2.1	2.4
Youth organizations, e.g., scouting, youth clubs, student associations and societies	1.5	2.0	2.1	2.3	2.3	1.8
Societies, associations of allotment holders, cultivators, anglers, hunters	2.4	3.1	1.8	2.9	2.5	1.6
Voluntary Fire Brigade, the National Mountain Rescue Organization etc.	3.0	2.0	3.0	2.2	3.4	1.4
Organizations of the retired, senior clubs	1.4	1.4	1.2	1.8	1.8	1.2
Tourist organizations and societies	1.6	2.0	0.6	1.3	0.9	1.1
Veteran, war victims organizations	1.4	1.3	0.9	1.4	1.2	1.0
Societies of town, region lovers, e.g., for monument preservation, development of local culture	0.7	0.8	0.4	0.6	0.8	1.0
Women's organizations, e.g., village women's clubs	1.0	1.5	0.8	1.2	0.8	1.0
Societies, collectors', hobbyists' clubs	0.5	0.7	0.7	1.2	0.7	1.0
Organizations for environmental protection	0.9	1.5	0.3	1.2	1.8	0.9

Organizations supporting healthcare institutions	0.7	1.2	0.6	0.8	1.5	0.9
Residential district, neighborhood authorities, e.g., inhabitants councils, home committees	1.0	1.2	0.3	1.0	1.2	0.9
Artist's organizations and societies, e.g., choir, orchestra, dance club, theatre band	0.9	1.8	0.9	1.9	1.6	0.8
Self-help organizations, associations of the disabled, single fathers, anonymous alcoholics, the unemployed	0.6	1.1	0.4	1.0	1.3	0.8
Communal self-governments authorities	1.1	1.3	0.2	1.1	0.9	0.8
Voivodeship and district authorities	-	0.4	0.1	0.5	0.2	0.7
Science societies	0.6	1.4	0.8	1.4	1.2	0.5
Associations and self-governing professional bodies	0.7	0.8	0.5	0.9	0.5	0.5
Employees self-governing bodies (employees councils)	0.4	0.3	0.2	0.8	1.1	0.4
Parties or political associations	0.3	0.8	0.6	0.7	0.7	0.4
Friendship societies of different countries, nations	0.1	0.7	0.1	0.7	0.6	0.4
Committees for a specific target (e.g., a parking lot), protest groups	0.5	1.2	0.3	0.4	1.0	0.4
Animal lovers and animal care societies	1.1	1.1	0.7	0.8	1.6	0.3
Other organizations, societies, movements, clubs or foundations	0.2	0.9	0.2	0.3	0.9	1.7

Source: B. Wciórka. *Społeczeństwo obywatelskie 1998-2008 (Civil society 1988-2008)*. „Opinie i diagnozy”(Opinions and diagnoses) no 8, Warszawa 2008, p. 27.

Table 27
Selected fields of public benefit supported by the local authorities in Poland in 2006

Fields of public benefit	Marshall's Offices	Cities with district status	Districts	Communes
	%			
Culture, art, preservation of cultural heritage and tradition	100	91.1	65.1	29.6
Popularization of physical culture and sports	100	100	78.6	90,0
Social help, including help to the families and individuals in difficult life circumstances and providing them with equal opportunities	93.8	92.9	44.7	24.2
Health protection and promotion	93.8	94.6	36.3	27.1
Work for the benefit of the disabled	93.8	89.3	50.7	24.0
Travel and sightseeing and the recreation of children and youth	93.8	87.5	34	26.0
Academic research, education, coaching and upbringing	75	60.7	32.1	21.0
Preservation of national tradition, cultivation of Polishness and the growth of national, civil and cultural awareness	68.8	32.1	21.4	10.5
Public order and safety and counteracting social pathology	68.8	67.9	-	19.3
Activities in the area of technical, training, informational or financial support for NGOs, associations of regional self-government and church and religious entities	43.8	32.1	-	-

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

Table 28
Selected fields of public benefit supported by state authorities in Poland in 2006

Fields of public benefit	Ministries and the Office of the Council of Ministers	Central offices	Voivodeship offices
	%		
Culture, art, preservation of cultural heritage and tradition	38.5	-	28.6
Activities supporting European integration and the development of relations and cooperation between societies	30.8	-	-
Health protection and promotion	-	30.8	35.7
Work for the benefit of national minorities	23.1	-	-
Social help, including help to the families and individuals in difficult life circumstances and providing them with equal opportunities	-	-	92.9
Work for the benefit of the disabled	30.8	30.8	78.6
Employment promotion and professional activation of the unemployed and in danger of losing their job	-	30.8	-
Travel and sightseeing and the recreation of children and youth	38.5	-	28.6
Academic research, education, coaching and upbringing	61.5	30.8	28.6
Preservation of national tradition, cultivation of Polishness and the growth of national, civil and cultural awareness	30.8	-	28.6
Activities supporting economic growth, including the development of entrepreneurship	23.1	-	
Activities in the area of technical, training, informational or financial support for NGOs, associations of regional self-government and church and religious entities	23.1	23.1	28.6
Promotion and organization of volunteering	-	-	28.6
Rescue and protection of people	-	-	28.6
Activities supporting the development of the local communities and societies	-	-	28.6

Source: A. Strzała, J. Diakonow, *Sprawozdanie z funkcjonowania Ustawy o działalności pożytku publicznego i o wolontariacie za 2006 rok. (Report on the functioning of the Public Benefit and Volunteer Work Act for 2006)*, Warszawa 2008.

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ISBN 978-83-61736-04-2