

## Analysis of forestry financing in the Czech Republic in the period of transition to market economy

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**ABSTRACT:** The article is devoted to problems of forestry financing in the Czech Republic in the period of transition to market economy (1991–1999). The policy of forestry financing is aimed above all at the provision and improvement of quality of sustainable non-market forest goods and services. Thirty programmes and 46 sub-programmes were analysed in the CR in 1991–1999. The level of financial support ranged from 909.4 mil. CZK to 1,501.7 CZK with the exception of 2,540.1 mil. CZK in 1991 (all in stable 1999 prices). On average, the support amounted to about 10% of the GDP created by the forestry sector in the given period.

**Keywords:** financing of forestry; financial support to forestry; analysis; transition to market economy; Czech Republic

Forests represent an important object of public interest as they provide the population with many benefits. In particular these benefits include water management, soil protection, climate regulation, recreation, landscape creation and the conservation of the unique character and biodiversity of wildlife.

The government tries to safeguard the public interests in all types of forest ownership by using mainly economic tools, direct government orders and legislative tools. Economic tools are optional and can be applied in the form of motivation and compensation. The government can impose direct orders for certain activities such as pest control, subsidies and indemnities for injuries (on account of the owner's restriction).

The article presents important results of research on the analysis of forestry financing in the Czech Republic in the period of transition to market economy (1991–1999) performed at the Department of Forestry Economics and Management of the Faculty of Forestry, Czech University of Agriculture in Prague. In the period 1990–1999, the Czech Forest Sector experienced many substantial changes basically influencing the process of forestry financing. Completely new administration of state forests was established, private sector originated in forestry (about 150 thousand private forest owners), new structure of forest owners came into being, new structure of state forest establishments administering state forest lands emerged, quite a new system of forestry financing was gradually formed.

The concern for and management of forests in the Czech Republic (CR) have a long tradition that dates back to the 14<sup>th</sup> century. The principle of sustainable forest management that has been applied for more than 200 years is based on forest management planning. It has been used for over 100 years in the major part of the country and for 40 years throughout. Systems of education and training in forestry also have a long history.

The CR is a signatory state of the Resolutions of Strasbourg and Helsinki Conferences. The national forest policy, adopted by the government of the CR in 1994, was based on these resolutions. The principles of sustainability, environmentally friendly management and biodiversity improvement in forests were included in a new Forest Act that was passed by the Parliament of the Czech Republic in 1995. The Forest Act respects the contemporary trends in forestry and supports them both in legislative and economic ways. According to the Forest Act and National Forest Programme (2003) forests as national heritage are an irreplaceable element of the environment, and the Act on Nature and Landscape Conservation lays down that forests are a significant factor in landscape use.

Forest policy is aimed at permanent maintenance of forests for future generations. The forest provides not only sustainable wood production but also fulfils public beneficial functions. The government is interested in permanent and balanced use of this renewable resource and utilisation of its benefits for the public interest (Ministry of Agriculture, 1994). Fundamentals of forest policy

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were updated in 1999 (Conception of Forest Policy for the Period before Accession of the Czech Republic to the European Union).

Long-term principles of Czech forest policy are:

- restoration and preservation of stable forest ecosystems,
- increase in diversity of forest tree species and achievement of nearly natural composition,
- significant decrease in air-pollution load of forest stands,
- protection and revitalisation of forest stands in regions damaged by air-pollution,
- maintenance and development of gene resources of forest tree species.

Short-term principles of Czech forest policy include:

- full restoration of property rights to forests, including the settlement of indemnities,
- stable organisational structure of state forests,
- maintenance of a high level of forest management planning,
- significant reduction in damage caused by hoofed game,
- assistance to improve forest management (especially to small owners, through establishment of and support to groups/associations of owners), by increasing the professional level of the staff, consultations and public awareness.

Legislative tools are applied to all forest owners, without exception, to restrict their activities for reasons of public interest. These restrictions are usually applied under Forest Act (No. 289/1995), Nature Conservation Act (No. 114/1992), and Water Act (No. 138/1973, No. 254/2001). The present Forest Act, No. 289/1995, was passed by the Parliament of the CR on 3<sup>rd</sup> November 1995 and is a fundamental rule of new legislation in forestry. It respects the elementary rights of forest landowners and the concerns of the State for the fulfilment of all forest functions and preservation of forests for future generations while the leading principle is the sustainability of all forest benefits. The new Forest Act creates a legislative framework for the fulfilment of the major characteristics of the processes that are underway in Europe that respect the principles of environmentally friendly forest management, sustainability and biodiversity. The Forest Act represented a milestone in financial support to forestry in the CR. The financial support system was completely changed in 1996.

At the end of the analysed period, the forest policy principles were adjusted by the material *Conception of Forest Policy for the Period before Accession of the Czech Republic to the European Union*, prepared by the Ministry of Agriculture in 1999. National Forest Programme also started to be elaborated as a system of implementing projects of government forest policy. Apart from the completion of restitution processes, improvement of the condition of forest ecosystems, conservation and improvement of biodiversity in forests, development of non-market forest goods and services, support to the

extending of wood utilisation and forest institutions it mentions especially:

- State forest administration,
- Management of state-owned forests,
- Forest management planning,
- Forest research,
- System of forestry schools and professional education,
- Consultancy, extension services,
- Grouping of small forest owners,
- Interdepartmental and international co-operation.

## MATERIALS AND METHODS

The presented article was elaborated in the framework of the Research Project *Evaluating Financing of Forestry in Europe*, No: QLKL5-2000-01228, the 5<sup>th</sup> Framework Programme of the EU at the Department of Forestry Economics and Management of the Faculty of Forestry, Czech University of Agriculture Prague. The article presents the most important information from the respective research report (ŠIŠÁK et al. 2003). Input data were partially taken from reports on the state of forests and forestry in the Czech Republic issued by the Ministry of Agriculture of the Czech Republic (1994–2001), partially they were gathered at the respective ministry.

The policy of forestry financing is aimed above all at the provision and improvement of quality of sustainable non-market forest goods and services. It partially supports the competitiveness of wood production and employment (consumption) because wood is considered as a very important environmentally friendly and sustainably renewable raw material for the life of the society opposite to the other non-renewable and non-environmentally friendly raw materials. Forestry financing is not aimed at the support of market services including wood production itself. The economic instruments of forest policy are closely connected with valid legal regulations and they directly influence financial management of forest owners. The economic instruments are divided according to their functions:

- a) taxes (fiscal),
- b) subsidies (motivating),
- c) compensations.

### Subsidies and compensations

Information and data on respective subsidies and compensation programmes in 1991–1999 were acquired from different sources. Data on programmes supported by the Ministry of Agriculture, the most important programmes for forest owners and managers, were collected in close collaboration with experts of the Ministry of Agriculture, Forestry Department. Archives and statistics of the Ministry and of the state forest administration of lower levels (regional departments of the Ministry) were used. The data on respective programmes, financed by the Ministry, were collected from summaries of contracts and resolu-

tions of granting subsidies according to individual years and programmes (respective sub-programmes). Financial supports in the framework of respective programmes by the Ministry are the most important supports to forest owners and managers in the Czech Republic.

Data on Programme: Investment support by the Supporting and Guarantee Farmers' and Forestry Fund (1996–1999) were collected from the Fund (limited company with 100% shares owned by the state). Data on financial support in military forests were collected from the respective authorities and from the statistical surveys at the Ministry of Agriculture.

The following problems and limits occurred in the process of gathering, analysing and elaborating data on direct and indirect financial instruments in forestry in the CR. The analysis of the situation in forestry financing in the CR in the period 1991–1999 resulted in a finding that the so called “process of transition to market economy” substantially influenced the possibility to collect data on forestry financing.

Until 1991, almost all forests were in the state possession or were managed as state property (directly connected with the state budget), and there existed quite a different system of financial support (both positive and negative). Basically, (planned) financial losses were covered from the state budget while financial gains went to the state budget.

In the period 1992–1995, the newly and gradually created system of forestry financing was heavily influenced and distorted by restitution processes. The system of forestry financing was also different in respective years. In 1995, totally new Forest Act came into existence – largely influencing the system of forestry financing. Apart from this, the system of state forest administration was substantially rebuilt. As for the period 1991–1995, the mentioned processes resulted in:

- Great lack of statistical data on forestry financing;
- Considerable unreliability of some data that can be identified;
- Data incompatibility.

In 1992, after the restitution process started, first subsidies were granted to all forest owners. The instructions for their granting were gradually drawn up in accordance with the needs of the society undergoing important changes. The sets of instructions were annually issued by the Ministry of Agriculture in co-operation with the Ministry of Finance.

Forest Act, approved in the autumn of 1995, was a decisive turning point. This act defined forestry support as an instrument of forest policy for the first time. Since 1996, a relatively modern system of forestry financing has been sufficiently stabilised. Proper and stable financing programmes started mostly in 1996. It means that available and reliable data on forestry financing could be collected systematically only from the year 1996 (including that year).

### **Tax concessions**

After 1990, all revenue statutes were amended to allow enterprising. Since 1993 a new tax system, corresponding

to the EU tax system, has been in force in the CR. The most prevalent is income tax. Two sub-categories of this tax are distinguished by law: natural person income tax and legal entity income tax. The tax base is the sum by which the yearly revenues of the tax-payer exceed the provable expenses needed to achieve, secure and maintain the revenues.

As for the natural person income tax, forestry revenues attained by timber harvest can be divided into ten proportional shares. Relevant expenses claimed in preceding tax periods are not taken into account. One proportional share is included in the tax base of the relevant tax period, and the percentage of the tax base is calculated. Using this figure, the tax is calculated from the remaining part, or parts, of the revenue obtained in more tax periods. If the percentage is less than 15, the tax rate used for calculation of the tax from the remaining parts is 15%.

Legal entities can create so called “reserve fund for silvicultural operations” (future costs) from their incomes. In this case, financial means are taxed in the respective years of their employment for silvicultural operations.

Real estate tax consists of land tax and building tax. The objects of land tax are all lands in the territory of the CR recorded in the land register. Forestland is taxed only if there are commercial forests on it. The land on which there are protection forests and special-purpose forests is not subject to land tax. The following types of land are also exempt from tax:

- land of specially protected areas by regulations of nature and landscape conservation (except national parks and protected landscape areas – special-purpose forests),
- land with covers, groves and wind breaks in fields, meadows and pastures,
- land of water resource protection zones of 1<sup>st</sup> degree,
- agricultural land for 5 years and forest land for 25 years, starting one year after the year when they were returned to agricultural or forest production after technical or biological land reclamation,
- parts of forest land set off for electricity and fuel gas distribution.

The land tax base for commercial forests is the price of land according to the price regulations valid on 1 January of the respective tax period. In case the forest owner does not know the price of land, the land tax base for commercial forests, he can multiply the real size of the land in square metres and the amount of CZK 3.80 per 1 square metre. The tax rate on commercial forest land is 0.25%.

The object of road tax is all road motor vehicles including trailers having the number plate and used for business activities. The road tax is not paid for private vehicles. The tax is paid by the vehicle owner who is registered in the logbook. Other vehicles (bicycles, drawn vehicles, single-axle tractors with trailers), wheeled tractors and their trailers in forestry and agriculture are not subject to the tax.

Value added tax is the only universal indirect tax. Subject to VAT are taxable supplies in the territory of the CR,

imported goods, and irregular international coach service provided by a foreign operator in the territory of the CR. The most frequently used rates in forestry were:

- a) 22% on goods (e.g. purchase and sale of wood except fuel wood),
- b) 5% on services and work in forests (e.g. felling, skidding, wood transport, wood handling, loading, forest regeneration, all silvicultural operations, game keeping and hunting, etc.) and purchase and sale of plants and seedlings of forest trees species, and fuel wood.

## RESULTS AND DISCUSSION

Thirty programmes (see Tables 1 and 2) and 46 measures (programmes and sub-programmes) were identified in the CR in 1991–1999. Programmes were unstable in the given period. They occurred in different years with different level of financing. Sets of programmes in 1991, 1992–1996 and 1996–1999 were quite different. Intended outputs were not statistically observed on the national level until 1996, which stems from history. In spite of this fact, the support was approved by proper and checked projects with physical outputs in individual cases. Physical outputs on the national level started to be statistically surveyed since 1996 but in some programmes only since 1999.

Considering the financial support including tax concessions of the whole set of programmes in individual years, the highest support 2,540 mil. CZK was granted in 1991. But 2/3 of the support came from the former financing of air-polluted areas. Ordinary support was only a little more than 800 mil. CZK. On average, the level of financial support amounted to about 10% of GDP created by the forest sector. Most programmes and measures are ranked amongst direct instruments.

Administrative procedures are more problematic for small forest owners than for the larger ones. Financial

support is prevailingly granted in connection with the provision and quality improvement of non-market public forest services and sustainable forest management. Market relations are not affected.

The efficiency of most programmes could be calculated only as a ratio of the private value of physical outputs to the value of financial and administrative inputs. No social values (outputs) could be identified and used. Using social values, the efficiency of most programmes would be even much higher. The above-mentioned problems should be solved.

The tax system is relatively complex and complicated in the CR. Tax concessions in forestry can be applied theoretically to land tax, road tax (not paid from forest tractors), to a certain extent to income tax and to value added tax (lower taxation of fuel wood). Acceptable data were found in relation to the most important land tax concession. Land tax is not paid for forests categorised as protective forests (3.6% of total forest land in the CR) and special-purpose forests of (18.7% of total forest land). Land tax is substantially reduced or abolished in forests affected by emissions. Data on other tax concessions in the forest sector are not available. Forest land tax concessions can be roughly estimated at about 100 mil. CZK in current prices per year in the period 1991–1999. But no official statistics on the problem exist. The number of beneficiaries can be estimated at tens of thousands. No quantities of programme outputs can be estimated in present stage. Data on other tax concessions in the forest sector are not available.

The following problems and gaps were identified:

- a) *Problems of the actual allocation of financial subsidies*

Annually, about 10 thousand applicants ask for these types of subsidies. The applications were presented to territorial offices of the Ministry of Agriculture in district

Table 1. Forestry financing in the Czech Republic in 1991–1995 in 1999 prices, mil. CZK

Programmes	Years				
	1991	1992	1993	1994	1995
Support to air-polluted areas	1,719.2				
Subsidies – disaster funds	330.9				
Other subsidies	2.1				
Silvicultural operations for non-market services	101.0				
Intensification of non-market forest services	90.3				
Other public beneficial activities	90.3				
Forest reclamation and torrent control	206.3				
Support to small forest owners (250 ha)		15.5	27.2	129.6	254.8
Support to innovations in information system in forestry		94.8	17.6	27.7	29.3
Public beneficial activities (for non-market services)		479.6	658.0	570.8	584.3
Support to forestry in air-polluted areas		479.6	608.4	479.0	293.5
Land tax concessions			160.1	145.6	133.4
Other support		19.3	30.4	2.9	
Total	2,540.1	1,088.8	1,501.7	1,355.6	1,295.3



Table 2. Forestry financing in the Czech Republic in 1996–1999 in 1999 prices, mil. CZK

Programmes	Years			
	1996	1997	1998	1999
Support to small forest owners (up to 250 ha)	182.5			
Reforestation by soil improving and stand stabilising tree species	11.5	11.4	13.0	11.6
Soil reclamation and torrent control	170.0	228.0	123.0	178.0
Regeneration of forests damaged by air pollution		28.1	30.2	33.9
Reforestation, establishment of stands and their tending		121.8	178.5	187.2
Grouping of small forest owners	1.0	1.0	2.0	3.1
Environment and nature friendly technologies	2.0	6.7	8.5	16.9
Support to endangered species of wild animals	15.0	0.0	1.0	3.0
Afforestation of agricultural lands including their protection	27.3	17.1	38.6	47.1
Investment support	112.0	4.0	51.0	27.0
Forest management guidelines (FMG)		25.8	31.6	39.5
Licensed forest professionals (LFP)	73.8	89.5	97.7	98.8
Providing forest services aimed at forest management		10.0	8.0	8.0
Support to forest management in military forests	65.0	51.0	64.0	58.0
Public beneficial activities (for non-market services)	334.4			
Support to forestry in air-polluted areas	213.2			
Land tax concessions	122.5	113.0	102.1	100.0
Non-market forest services	179.0	82.0	143.0	200.0
Torrent control	23.0	2.0	41.5	45.3
Other subsidies to forest management	9.0	8.0	6.0	5.0
Providing forest services – large-scale measures	28.0	110.0	144.0	116.0
Total	1,569.2	909.4	1,083.7	1,178.4

towns (77) in 1997–2000. But later on (since 2001), the offices moved to regional centres (only 14). The presentation offices became more distant for the applicants, that means the personal relations between the applicants and the presentation offices were weakened as did the advisory role of the stations.

There, the responsible officials are neither agricultural nor forest professionals any longer; they are mere clerks, not familiar with the conditions in the region. Representatives of key actors incorporated into the study prefer to return to the previous model of smaller-size districts where responsible clerks were familiar with local conditions, knew the forestland owners and entrepreneurs, and they provided consultancy at the same time.

#### *b) Administrative procedures*

Since 1997, a new system of application procedure was launched. The set of rules for granting forestry subsidies is laid down by an amendment to the State Budget Act. These rules determine precisely under what conditions the subsidies are granted, and include all application forms for the respective project. The applications can also be presented in an electronic form, available at every presentation office. The applicant submits his application after he fulfilled all the conditions set by the rules. The application must be checked and signed by a licensed forest professional certifying that the projected (planned) operations were performed in required quality and quan-

tity. The presentation office clerks carry out on-the-spot checks (ca. 10% of subsidised operations) and grant the subsidy on the basis of official resolution (one-sided legal act). This administrative measure cuts the administrative procedures back by 50%.

The applications are cleared in due order, usually within 30 days since presentation. There are not greater problems with the time limit.

#### *c) Problems with applicants*

Large forest owners are familiar with the rules, their personnel is highly professional, and therefore their applications are usually correct. The smaller the size of forest holdings, the worse the applications, though. Administrative procedures with the applications of small forest owners are usually more challenging and their applications are often turned down because the owners did not meet some of the requirements set by the rules. On the other hand, small forest owners should be helped and advised in the process of elaboration of the applications by professional foresters. The problem is that many of small forest owners are not sufficiently active and do not use the collaboration of respective professional foresters.

#### *d) Suitability of deadlines for the presentation of applications*

Deadlines also developed for some time. Originally, all applications were to be presented on one specific date

appointed by the Ministry of Agriculture. However, it was very difficult to handle all applications at once. Nowadays, the applicants have to present their demands within 3 months after the operations in question terminated. This turned out more suitable. Applications are presented individually and cleared in due order.

*e) Physical programmes – measures of outputs*

Physical outputs were concretely and properly planned, observed and checked according to individual applications (individual projects) in individual districts. Proper projects for all operations had to be elaborated and approved by respective officials. The results were compared with the grant of financial means. But in the CR as a whole, statistical data were elaborated and summed up only in some measures in 1996–1999 both in the planning process and in the evaluation of results. This situation changed in 1999 and in successive years. From these years all the needed data were statistically recorded and available.

Usually, there is no market demand for operations improving non-market public services in forests (especially recreational functions, nature protection including biodiversity, hydrological and soil-protective functions). State or public agencies, organisations and authorities demand such activities. Without subsidies of the essence of cost compensations the forest owners and managers (private, municipal and state) would not provide the public forest services in proper quality and quantity.

Pure market relations cause that forest owners of protective forests, special-purpose forests, poor-site forests and of forests damaged by air-pollution do not have money enough to run their forests properly in terms of sustainable management and sustainable provision of all forest services. Without subsidies, the forest owners would not secure a proper state of forests, they would not protect them sufficiently against pests. Public forests services would not be provided in needed quality. Subsidies ensure proper forest management and desirable state of forest stands and forestlands, and proper provision of public forest services.

The subsidies are based on the quality of forestland (land class) and zoning (categorisation) of forests (based on the dominant function of the forest – protective forests, special-purpose forests). The compensations are based on the quantity and quality of operations in respective projects. The subsidy system is designed to ensure that every forestland owner can manage his forest property in a well-balanced optimal way. Financial support allows sustainable management of all forest properties, i.e. it eliminates the negative impacts of the market. Market environment as such is not affected negatively to a measurable extent. On the contrary, the comparable starting conditions are set for all private and municipal forestland owners. Market environment as such is not negatively affected.

Total economic values could not be identified because the social values of externalities based on consumer surplus approach (use-values, non-use values, option, bequest, existence values) were not investigated necessary extent in the CR.

## CONCLUSIONS

Financing of forestry in the CR was not balanced and stable in the period 1991–1999. The variability resulted from fast and great changes in the Czech society and economy in this period. Completely new administration of state forests was established, private sector originated in forestry, a new structure of forest owners came into being, a new structure of state forest establishments administering state forest lands emerged, new forest policy and legislation were approved, quite a new system of forestry financing was gradually elaborated and applied.

Financial support programmes should be harmonised with tax concession programmes in forestry. The tax concession system should be simplified. Political aims should be expressed more clearly. The intended physical outputs could be identified in a more concrete way in this context.

The physical outputs from individual programmes, especially related to individual measures, should be systematically defined, planned and statistically surveyed in a more concrete and measurable way on the national level.

Private value of the outputs as well as the value of financial inputs consisting of financial support and administrative costs should be systematically surveyed and analysed on the national level.

Social values of programme outputs (value to the society) should be investigated and identified in cases where it is possible and useful. These values should be taken into account in efficiency analysis of individual programmes and their measures.

The offices responsible for the grant of financial support should move from regional centres nearer to the applicants. Responsible clerks should be qualified in forestry and more familiar with the local forestry conditions.

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# Analýza financování lesního hospodářství v České republice v období přechodu k tržnímu hospodářství

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**ABSTRAKT:** Příspěvek je věnován problémům financování lesního hospodářství v České republice v období přechodu k tržní ekonomice (1991–1999). Politika financování lesního hospodářství je zaměřena především na zajišťování a zkvalitňování trvale udržitelného poskytování mimoprodukčních funkcí lesa. V období 1991–1999 bylo v ČR analyzováno 30 programů a 46 podprogramů. Úroveň finančních podpor kolísala od 909,4 mil. Kč do 1 501,7 mil. Kč s výjimkou 2 540,1 mil. Kč v r. 1991 (vše ve stálých cenách roku 1999). V průměru podpora dosahovala kolem 10 % HDP vytvořeného v sektoru lesního hospodářství v daném období.

**Klíčová slova:** financování lesního hospodářství; finanční podpora lesního hospodářství; analýza; přechod k tržní ekonomice; Česká republika

Příspěvek je věnován výsledkům analýzy financování lesního hospodářství v České republice v období přechodu k tržní ekonomice (1991–1999). Odvětví lesního hospodářství zaznamenalo v období 1991–1999 mnoho zásadních změn, které podstatně ovlivnily financování lesního hospodářství. Z nejvýznamnějších změn lze jmenovat např. vytvoření nové státní administrativy, vznik soukromého sektoru se 150 tisíci vlastníky, novou strukturu vlastnictví lesů, novou strukturu správců státního lesního majetku, novou lesnickou politiku, nový lesní zákon, postupné vytváření nového systému financování lesního hospodářství atd.

Příspěvek byl zpracován v rámci mezinárodního výzkumného projektu *Evaluating Financing of Forestry in Europe* č. QLKL5-2000-01228 v 5. rámcovém programu Evropské unie. Česká část byla zpracovávána na katedře ekonomiky a řízení lesního hospodářství Lesnické a environmentální fakulty České zemědělské univerzity v Praze. Příspěvek uvádí nejdůležitější výsledky výzkumné zprávy (ŠIŠÁK et al. 2003). Vstupní data byla částečně převzata ze zpráv o stavu lesů a lesního hospodářství v České republice z let 1994–2001, částečně z podkladů Ministerstva zemědělství, odvětví lesního hospodářství.

Lze říci, že politika financování lesního hospodářství je zaměřena zejména na zajišťování a zkvalitňování trvale udržitelného poskytování mimoprodukčních funkcí lesa. Částečně podporuje konkurenceschopnost produkce a spotřeby dřeva jako trvale udržitelně obnovitelné a ekologické suroviny proti jiným neekologickým a neobnovitelným surovinám. Financování lesního hospodářství není zaměřeno na podporu tržních funkcí lesa jako takových. Ekonomické nástroje lesnické politiky jsou spojeny legislativními nástroji, jsou diferencovány na daně, dotace a kompenzace.

V období 1991–1999 bylo analyzováno 30 programů a 46 podprogramů. Financování nebylo v daném ob-

dobí jednotné. V různých letech existovaly různé programy s různou úrovní financování. Soubory programů a podprogramů se liší zejména v letech 1991, 1992–1996 a 1996–1999. Do roku 1996 nebyly na úrovni ČR u velké většiny programů statisticky sledovány a vyhodnocovány výstupy finančních podpor v technických jednotkách, i když finanční podpory nebyly poskytovány plošně, ale na základě individuálně zpracovávaných a schvalovaných projektů, u nichž byly výstupy uváděny v technických jednotkách.

Je nutné říci, že výstupy z programů finančních podpor jsou v technických jednotkách na úrovni příslušného programu v zemích EU požadovány a vyhodnocovány. Výstupy v technických jednotkách jsou v ČR statisticky a systematicky sledovány od roku 1996, u některých až od r. 1999. Stále se však nevyhodnocovala efektivnost financování lesního hospodářství, nejsou známy výstupy ve finančních hodnotách včetně tzv. sociálních, tj. hodnocení finanční podporou získaných mimoprodukčních funkcí lesa. Nesleduje se rovněž finanční náročnost vlastního procesu poskytování finančních prostředků včetně jejich kontrol. To se nyní v zemích EU začíná stávat běžnou praxí.

Úroveň financování včetně odhadovaných úlev pozemkové daně kolísala v období 1991–1999 od 909,4 mil. Kč do 1 501,7 mil. Kč s výjimkou 2 540,1 mil. Kč v r. 1991 (vše ve stálých cenách roku 1999). Rok 1991 byl významně ovlivněn předchozí praxí poskytování finančních prostředků v lesním hospodářství, kdy z uvedené úrovně byly 2/3 finančních prostředků poskytnuty plošně na lesy postihované imisemi. Do určité míry srovnatelná podpora pak dosahovala úrovně nad 800 mil. Kč. V průměru se analyzované finanční podpory a úlevy v daném období pohybovaly ve výši kolem 10 % HDP vytvořeného v sektoru lesního hospodářství.

Závěrem lze říci, že pro systematické vyhodnocování efektivnosti finančních prostředků poskytovaných v les-

ním hospodářství na úrovni ČR, příp. regionů v rámci jednotlivých programů a opatření (podprogramů) je nutné vyhodnocovat nejen finanční prostředky využívané na vlastní projekty, ale rovněž administrativní náklady, které jsou s podporami spojeny.

Stále je třeba dbát na to, aby financování lesního hospodářství problematicky nezasahovalo do tržních vztahů, tj. neúměrně neznevýhodňovalo jedny vlastníky a producenty stejné komodity či služby proti jiným. Zřejmě by mělo být systematicky rozděleno financování (či finanční příspěvky) podle toho, zda se jedná o:

- náhradu (kompenzaci) ušlého příjmu či zvýšených nákladů lesního hospodářství při zabezpečování tržních komodit a služeb, způsobených požadavky na plnění mimoprodučních funkcí lesa,

- nákup daných služeb – výrobních činností státními či společenskými orgány (např. chov a rozšiřování ohrožených druhů zvěře, úprava a hrazení bystřin, apod.),
- dotace na produkční funkce v produkčně a ekonomicky podprůměrných podmínkách pro zabezpečení trvale udržitelného obhospodařování lesa.

Dále je třeba vyhodnocovat výstupy, které byly příslušnými finančními prostředky dosaženy či zajištěny, a to nejen ve fyzických, technických jednotkách, ale rovněž ve finančním vyjádření, a to jak v souvislosti s funkcemi produkčními (tržními), tak mimoprodukčními (netržními), které však musí být oceňovány ze sociálně-ekonomického společenského hlediska racionálně. Takto zřejmě bude pokračovat a dále se prohlubovat evropský trend.

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