

Article

Public Funds as a Source of Financing Revalorization of Sacral Historical Monuments: The Example of Poland

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Abstract: Sacral historical monuments are primarily places of prayer, but also objects performing numerous other functions. These are public goods, including cultural goods that build national identity. Their preservation in the right condition is important not only for the owner, but also for the public authorities, whose duty is to preserve them for future generations. The study concerns the financing of sacral monuments in Poland. Its aim is to indicate the legitimacy of financing the revalorization of sacral monuments from public funds, the solutions applied in this area in Poland, and the sources and amount of support provided to the owners of these objects in the years 2017–2022. In it, the authors: (1) refer to such concepts as: public good, cultural good and cultural heritage, (2) define—based on Polish regulations—the concept of a sacral monument and indicate the multiplicity of functions that these objects perform, (3) present the number and types of sacral monuments in Poland, taking into account their location, (4) identify available sources of public funds for the revalorization of sacral monuments in Poland. The analyses carried out show that in Poland, every year, public funds play an important role in the revalorization of sacral historical monuments. In real terms, its volume remained at a similar level over the period considered. The methods used in the development are as follows: critical analysis of the literature and legal acts and selected methods of descriptive statistics.

Keywords: public good; cultural good; sacral historical monument; functions of historical monuments; financing revalorization of historical monuments; public fund



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1. Introduction

Every historical epoch leaves its trace in the public space, in objects—including those of everyday use, documents, buildings and edifices—some of which over time gain particular importance for the nation's identity, becoming its cultural goods, i.e., a special public good.

Cultural heritage must be taken care of. It needs to be developed and passed on to future generations, and the state has an important role to play in this respect, although it is not always the owner of the heritage sites. The State is responsible for protection; the owner or holder of the facility is responsible for care.

The share of public funds in financing the revalorization of religious monuments is a kind of compensation for the interference of the State in the property rights of the Church as the owner of these objects. However, according to the authors, the main rationale for such financing is the wide range of functions which these monuments perform today and which have been described earlier. Many of these functions go well beyond the original use of sacred sites (the function of religious worship and the place of worship) and coincide with the objectives pursued by public authorities at different levels to preserve cultural heritage for future generations.

The public sector's involvement in the financial support of cultural heritage varies, and empirical evidence points to differences between countries (van der Ploeg 2006; Klammer et al.

2013; Inkei 2019). Various solutions and tools are used, including direct and indirect public spending (Rizzo and Throsby 2006), to support the owners of sacral historical monuments. This paper presents solutions applied in Poland with regard to financing the revalorization of sacral monuments.

The reason for choosing the example of Poland is the importance of sacral monuments among historical objects (as indicated in the text). The specificity of the situation in Poland results from the effects of war damage, which affected other groups of monuments to a greater extent. Also, the political and economic system operating in the years 1944–1989 resulted in limited possibilities of financing the restoration of monuments via private capital, which caused the consolidation of the model of financing the revalorization of monuments from public funds. Today, despite the changes in the system, this model is expected.

The aim of the study is to indicate how public authorities in Poland participate in financing the costs of the revalorization of sacral historical monuments, i.e., what solutions are used in this area and from what sources and in what amount such support was provided to the owners of these objects in the years 2017–2022. It is worth emphasizing that it is not an assessment of the financial effectiveness of spending public funds on the revalorization of sacred monuments. The rationale for spending public funds here cannot be reduced to measurable financial results alone. Most of them are immeasurable.

The authors of the study, referring to the concept of public good and cultural heritage, show that spending public funds on the revalorization of religious monuments is justified, even though most of these objects are privately owned. The figures presented in the study are intended to show the scale of this funding. In the article, the authors sequentially: (1) refer to such concepts as: public good, cultural good and cultural heritage, (2) define—based on Polish regulations—the concept of a sacral monument and indicate the multiplicity of functions that these objects perform, (3) present the number and types of sacral monuments in Poland, taking into account their location, (4) identify available sources of public funds for the revalorization of sacral monuments in Poland.

2. Theoretical Review

The public good may be *sensu stricte* or *sensu largo* (Owsiak 2005, pp. 32–36). A public good in the strict sense (the so-called pure public good, classical public good) is a public good financed (collectively paid) for the use of which is not charged. It is consumed in an egalitarian manner. The use of the good by a given person does not limit the access of others (this applies to both the quantity and the quality of the good). No one can be excluded from its consumption; there is no need to compete for access to it. For natural reasons, this good may serve the local community or society as a whole. The benefits of using this good are indivisible. You cannot isolate a part of that good and assign it to a person. Some of them (natural resources) must be protected. In addition to the above, public goods in the sense of *largo* include the following: social goods, which are relatively limited and usually paid for, and thus partly financed by public funds. They can be produced both by entities from the public sector and entities from other sectors (Juja 2011, p. 40). They cannot be bought in quantities corresponding to our tastes and the abundance of the wallet. The consumption of these goods is forced, which limits the ability of individuals to choose the destination of their income, i.e., the consumption of private goods (Holcombe 1997). Cultural goods have the characteristics of public goods because they bring positive externalities or diffuse benefits that can be claimed (Throsby 2006).

The term “cultural good” is defined in the literature and legislation. Cultural goods are the artistic and cultural achievements of humanity, subject to aesthetic evaluation according to accepted criteria in specific historical conditions (Tomaszewski 2000, p. 9). It is a good having artistic and aesthetic values, which is a source of inspiration or a distinctive symbol. It has a social value, important for identity and heritage (Klamer 2004, pp. 138–39), as well as a non-economic cultural value (McCain 2006), sometimes higher than economic value, including aesthetic, spiritual and authenticity (Throsby 2001, p. 28). For example, temples

have cultural value, because their existence is connected with religious practice and evokes the religious and spiritual values of that tradition (Klamer 2004, p. 150).

The quintessence of the cultural value of the good is its ability to evoke the experience of sublimeness (Kant 2004, p. 140), and with it the admiration that “moves” the soul and gives the opportunity to experience the sublime or sacral nature of the good, to see its beauty, to recognize its place in the history of culture (Klamer 2004, p. 139 et seq.).

Cultural goods allow each of us to build cultural capital, which does not lose its value with use, but on the contrary, its value increases (Klamer 2004, p. 151), thanks to which our subsequent experiences are greater.

Legislation defines “cultural goods” at international and national levels. At the international level, the first attempts to define the concept of “cultural goods” were made in the Hague Convention of 1954, in the context of dealing with them during armed conflicts. It was then established that these are objects of great importance for the cultural heritage of the nation, that they may be objects of architecture, art and religious and secular history, archaeological sites, manuscripts, books and scientific collections, i.e., immovable and movable objects (Convention 1954, Art. 2). The 1972 Paris Convention specifies that cultural objects must have “exceptional universal value” and may take the form of the following: individual objects, historical complexes forming a certain whole, as well as places with a larger concentration of historical objects (Convention 1972, Art. 2).

At the national level, in the case of Poland, the legal provisions concerning cultural goods can be found in the Constitution (Constitution of the Republic of Poland 1997) and specific acts dedicated to them—the Act of 1962 and the Act of 2003 currently in force. The Constitution of the Republic of Poland defines the good of culture as the source of the identity of the Polish nation, its survival and development (Constitution of the Republic of Poland 1997, Art. 6). The Act of 1962 (Act 1962, Art. 2) specifies that a cultural good is any movable or immovable object, ancient or contemporary, of importance for cultural heritage and development because of its historical, scientific or artistic value. In the current Act (Act 2003), whose regulations already take into account the requirements of the European Union (Poland became a full member of the EU in 2004) and international standards in this field (Gerecka-Żołyńska 2007, p. 52), there is no longer the term “cultural good”. The Act was dedicated only to former cultural goods, i.e., monuments, which were defined in this legal act as immovable or movable property, their parts or assemblies, which are the work of man or are connected with his activity and constitute a testimony of a past epoch or event and whose preservation is in the public interest due to their historical, artistic or scientific value (Act 2003, Art. 3(1)). In view of the above, the authors—like K. Zeidler—believe that cultural goods are a broader concept than monuments. Not every cultural asset is a monument, but every monument is a cultural asset (Zeidler 2007, p. 42).

Defining the concept of “sacral monuments”, to which this study is devoted, based on the provisions of Polish law, is complicated, which results from the ambiguity of the concept of “monument” and the valuation of these objects.

According to the Polish legislator, the definition of a monument contains undefined phrases and general clauses (Sienkiewicz 2013, p. 303). As it is written, the monument must be a work of man and be a testimony of a bygone era. However, the legislator did not specify the time frame that the monument should meet in order to receive the status of a testimony of a bygone era. Another design of the monument is to take into account the social interest, which creates problems with regard to the sacral monument.

It introduces an element of discretion and subjective assessment, used to pressure and abuse both by conservators, and owners of sacred objects that could potentially be considered historic (Witwicki 2007, p. 77). In this evaluation, however, attention should be paid to the general interest of selected groups of society, rather than the sum of individual interests (Zalasińska 2020). An additional difficulty in defining sacral monuments is their diversity and sometimes their multifunctionality and hence the difficulty in classifying such objects as the following: churches, chapels, altars, pulpits, doors, paintings, sculptures, reliquaries, stables, ornates and vota pieti (Bijak 2019, p. 258). In view of the above, in

Poland the terms “sacral space” and “sacred place” and conservation practice should be used to define a sacral monument.

Sacral space can be considered from three points of view, i.e., systemic, physical and symbolic (Przybylska 2005, pp. 381–87). In the first, the sacral space is understood as a subspace of geographical space and the basic subject of the study of the geography of religion, in the second, as a concrete sacred place (object or area) and in the third, as a symbolic space (cultural, spiritual, social). In the context of the problem discussed in this article, it is most interesting to look at the sacral monument through the prism of the sacred place.

The term “sacred place” can be found in canon law (Code of Canon Law, canon 1205), which states that “sacred places are those places which, by consecration or blessing, according to the prescriptions of the liturgical books, are destined for divine worship or for the burial of the faithful”. So they are churches, chapels, sanctuaries, altars and cemeteries (Przybylska 2005, p. 383). “Sacred place” is therefore a broader concept than “sacral object” (not every sacred place will be called a sacral object). Sacred buildings should not include parish houses, parishes, schools and other institutions owned or run by persons of the clerical or religious state. These objects can be called ecclesiastical, but not sacral, because they do not fulfil a sacral function, although they often condition it. (Przybylska 2005, pp. 383–84). It is also worth noting that a sacred place may consist of many sacral objects.

In their practice, conservators, when defining a sacred object, refer to the formula from the First Concordat (1925, Art. XIV), which specified that sacred objects are immovable and movable property dedicated exclusively to the service of God, i.e., churches, objects used for worship, etc. (Decree 1933). In the current agreement between the Holy See and the Polish State, ratified on 23 February 1998 (Concordat 1993), on the basis of canon law in canon 1214, the term “church” means a sacred building intended for divine worship, to which the faithful have the right to enter in order to perform this worship, especially in public (Flisek and Żelazowska 2014). It is an object which by the decision of the appropriate ecclesiastical authority was destined for worship. In order for this object to be a monument, it must additionally have the previously indicated characteristics specified in the Act on the Protection of Monuments and Care of Monuments (Act 2003).

Sacral historical monuments fulfil many functions, which can be classified according to four main criteria: (1) the original reason for their creation, (2) the way in which the space is used, (3) the sphere of influence and (4) the type of social needs being met. Taking into account the original reason for its creation, the functions of a sacral monument are as follows: basic function and additional functions. The basic function is considered mainly as a determinant of the form of a monument and is the starting point for its history, understood as the continuity of fate from its creation to the moment of contact with the recipient (Dorosz-Turek 2014, p. 92). In the case of a sacral monument, it is the function of religious worship (Nowiński 2011, p. 269), within which specific functions can be distinguished, i.e.,

- (a) places where religious practices are held;
- (b) prayer;
- (c) meditation (Moon and Somers 2023);
- (d) pilgrimage;
- (e) healing.

Prayer is inextricably linked to a sacral monument, i.e., a temple, which is a place of religious worship and the spiritual heritage of human communities (Gilchrist 2020). This connection is clearly seen in the consecration prayer of King Solomon:

“Is God indeed to dwell on earth? If the heavens and the highest heavens cannot contain you, how much less this house which I have built! Regard kindly the prayer and petition of your servant, LORD, my God, and listen to the cry of supplication which I, your servant, utter before you this day. May your eyes be open night and day toward this house, the place of which you said, My name shall be there; listen to the prayer your servant makes toward this place. Listen to the petition of your servant and of your people Israel which they offer toward this

place. Listen, from the place of your enthronement, heaven, listen and forgive. If someone sins in some way against a neighbor and is required to take an oath sanctioned by a curse, and comes and takes the oath before your altar in this house, listen in heaven; act and judge your servants. Condemn the wicked, requiting their ways; acquit the just, rewarding their justice. When your people Israel are defeated by an enemy because they sinned against you, and then they return to you, praise your name, pray to you, and entreat you in this house, listen in heaven and forgive the sin of your people Israel, and bring them back to the land you gave their ancestors". 1 Kgs, 8: 27–34 ([The New American Bible 2012](#))

Prayer has an individual dimension—it expresses a person's very intimate relationship with God ([Thurston 2009](#); [Baesler 2002](#); [Marshall and Mosher 2013](#)) and "needs" space. For every believer, it is a temple, called a "house of prayer" ([Betz 1997](#); [Wischmeyer 2015](#)). This place is sanctified by the special presence of God ([Ottosson 1978](#)), and through the liturgy ([Boselli 2014](#)) and the practice of community help ([Traynor \(JCL\) \(2013\)](#)), it becomes a school of prayer.

The above remarks can rightly be formulated in the context of all religions where "transcendence" takes on a specific dimension of deity, and a personal encounter with a personal God requires a special place. The need for a special meeting place with holiness is evident in the "religions of the Book" ([Gilbert and Segal 1995](#); [Dimmock and Hadfield 2008](#)). But it is even more evident in Christianity, which is the "religion of the Book", but above all the religion of the Incarnate and Living Word, which takes for granted the truth that the personal God hidden in the Host dwells with man in the silence of the tabernacle. For Christians, the temple is a place of particularly sacred prayer. It is a signpost for the man seeking the way to God and a visible sign of separation and at the same time protection of the sacred from the profane.

From the point of view of the issue of this study, other functions of sacral monuments are also important, distinguished due to the way in which their space is used or the sphere of influence.

Respect for the remains of the deceased is rooted in most cultures and common in European cultures ([Rytel 2014](#), p. 265). Often the desire to see the tombs of famous clergy and lay people, located in their crypts, as well as plaques commemorating people important for the history of a given nation, accumulated works of art ([Kaczmarek et al. 2002](#)), or books, is the reason for people of different faiths or religions from all over the world to visit these objects. Some sacral spaces do not perform religious functions, but only museum functions (e.g., the complex of Buddhist temples in Angkor, Cambodia, churches carved from volcanic tufa in Cappadocia, Turkey) ([Durydiwka 2015](#), p. 437). The museum function gives the monuments the status of historical documents and allows them to preserve to the highest degree their basic values, including the tradition of the original function, and guarantees the preservation of the authenticity of the entire exhibition and uniqueness ([Szot-Radziszewska 2014](#), p. 291). In addition, sacral monuments are often places of exhibitions, readings, collections of books and documents ([Doroz-Turek 2014](#), pp. 103–8). Visiting a sacral monument has an educational dimension ([Kulik et al. 2022](#)), and in many cases part of it has been or is being used for such purposes ([Zürcher 1989](#); [Akin 2016](#)).

Sacral historical monuments are spaces of cultural memory ([de Wildt et al. 2019](#)), witnesses of often important political events (e.g., the Church of St. Bridget in Gdańsk in Poland) ([Durydiwka 2015](#), p. 431) and mirrors of times. They never belong to just one generation or era, as they are woven into the turbulent history of the place where they are ([Deibl 2020](#)). Aesthetic values and their embodiment in sacral monuments can be important tools supporting educational processes. They have combined educational activities with religious activities for a very long time (e.g., [Zürcher 1989](#)). This approach is very close to the idea of psychodidactics, which uses psychological knowledge and methods to support didactic–scientific processes (some believe that nowadays, this is the overriding function of a monument, because it results from its essence—[Molski 2014](#), p. 193).

The sacral monument has objective beauty attributed to objects and artefacts and subjective beauty (Ossowski 1958). Architectural space influences the development of the individual (Keel 1969; Mesquida and Inocêncio 2016) and is naturally associated with the value of beauty. The beauty that it represents is intended not only to serve man and satisfy his subjective needs, but also to be a testimony of divinity, which is why in sacral architecture, it evades particular interpretations and refers to a higher, more objective order, thus corresponding to the value of truth (Battaino 2020). The analyzed objects build the identity of the place and are landmarks in space (Halemba 2023).

Today, sacral monuments perform many functions at the same time, which evaluate, change and develop as a result of cultural, demographic, economic changes, etc., often making them multifunctional objects. The State had a significant impact on the functions of sacral monuments, as indicated earlier, including the development of its cultural and educational function. The sacral monument is not an enclave of another world (architecture, art), but adapts to its surroundings and fulfils new roles. Any action to stop this process would be unnatural and contrary to the idea of preservation of the monument, contrary to the role of the monument—an object active in the cultural space (Barełkowski 2014, p. 60). A change of function in a historic building and a cultural object may increase its attractiveness. Thus, it may allow for its wider, often more interesting and effective use as heritage (Włodarczyk 2014, p. 318).

Sacral historical monuments are an element of cultural heritage, which must be interpreted as a collection of assets with specific characteristics that influence consumption and investment decisions, “a heterogeneous collection of goods that, over time and in the process of historicalization, are recognized as the bearers of specific cultural traditions” (Guerzoni 1997, p. 107). The appreciation of this heritage in contemporary societies is an expression of a growing concern for its preservation, expansion and concern for its economic and social impact (Snowball 2013). It is capital that encourages the consideration of the aspects of its sustainable development (Rizzo and Throsby 2006), which is not easy. When economic difficulties come to the fore, cultural problems come to the fore. Cultural spending seems wasteful, especially since cultural needs, such as the need for identity and aesthetics, are usually seen as luxuries—the most distant in Maslov’s hierarchy of needs (Klamer 2004, p. 139).

The State plays an important role in the protection and promotion of cultural goods. To this end, many institutions have been established in Poland, among which the leading role is played by the following: the National Heritage Institute, the National Museum Institute and the Polish Academy of Sciences. The existence of these institutions is a manifestation of the responsibility of the State to preserve the cultural heritage of the nation and to ensure the access to culture for all citizens.

According to Polish legislation, the protection of monuments carried out by the State (Act 2003, Art. 4) consists, among other things, in taking measures aimed at ensuring legal, organizational and financial conditions enabling the permanent preservation of monuments and their development and maintenance, and preventing threats that may cause damage to the value of monuments. The care for a monument (Act 2003, Art. 5) involves, among others, ensuring the conditions for scientific research and documentation of the monument, carrying out conservation, revalorization and construction works on the monument, securing and maintaining the monument and its surroundings in the best possible condition, and disseminating knowledge about the monument and its importance for history and culture.

Public funds (Act 2003, Art. 77) can be obtained for many works carried out on the monument, which include the following:

- the preparation of technical and conservation expertise;
- the preparation of conservation documentation;
- the execution of a construction project in accordance with the provisions of the construction law;
- safeguarding and preserving the substance of the monument;

- the structural stabilization of the components of the monument or their reconstruction to the extent necessary for the preservation of the monument;
- the revitalization or completion of architectural plasters and cladding or their complete reconstruction, taking into account the characteristic colours of the monument;
- the revalorization or complete reconstruction of windows, including door frames and shutters, exterior doors, roof trusses, roofing, gutters and drain pipes;
- the modernization of electrical installations in wooden monuments or monuments that have original wooden components and accessories;
- the purchase of conservation and construction materials, necessary for the execution of works and works on the monument entered in the register.

All these conservation activities aimed at restoring utility values and exposing the cultural heritage of both architectural monuments and urban complexes in architecture are referred to as revitalization (Sołkiewicz-Kos et al. 2022).

Statutory and non-statutory regulations, including the formal recognition of a sacred object as a monument, result in State interference in the property rights of the owner or user of the historic object (Sienkiewicz 2013, pp. 301–33). The decisions of the conservator affect the costs of revalorization of the site (e.g., the need to use specific materials and specialized services) and the costs of its ongoing maintenance (e.g., the impossibility of installing photovoltaics on the site and its surroundings). However, it is a price to pay to keep cultural assets, including religious monuments, in good condition for future generations. If these goods are destroyed, there will be nothing to renew. The State's financial support for these activities therefore seems self-evident and justified (Peacock 1994, p. 151), even where such an asset is not public property.

3. Methodology

The hypothesis of the article is to state that sacral monuments in Poland being unique public goods—cultural goods, constituting cultural heritage forming the identity of a given nation, performing many functions important for the development of individuals, society, territory and economy—require State participation in financing their revalorization.

The methods used in the development are as follows: critical analysis of literature and legal acts and selected methods of descriptive statistics. The data presented in the study on sacral historical monuments come from the digital library of immovable and movable objects in the register of monuments (however, the problem is the aggregation of numerical data on monuments, including sacred objects). The sources of financial data are as follows: reports on the implementation of the state budget, available on the website of the Ministry of Finance (www.mf.gov.pl—link: financial reports), analyses of the implementation of the state budget, available on the website of the Supreme Audit Office (NIK) (www.nik.gov.pl—link: audits/analysis of the state budget) and databases of the Statistics in Poland (www.gus.gov.pl—link—Local Data Bank—public finances). Unfortunately, the degree of aggregation of these data made it impossible for the authors to indicate the pool of public funds allocated for the revalorization of particular groups of monuments. For this reason, these objects are treated together, although the authors are aware of the existence of their types.

4. Results

4.1. Sacral Historical Monuments in Poland—A Statistical Approach

The data collected in the register of historical monuments allow them to be presented divided into monuments: immovable, movable and archaeological objects. The authors present sacral historical monuments against the background of total monuments in a given category, across voivodships/regions in Poland (NUTS-2). The location of sacral monuments has a notable importance in the context of applying for public funding from the local government budgets.

The National Institute of Cultural Heritage (NIDA) has identified 500 functions that can be fulfilled by registered immovable historical objects. Based on these characteristics, the authors grouped these objects into five user groups.

Based on the data from Table 1, it can be seen that most monuments are used for residential purposes (40.28% of the total number of immovable monuments in Poland) and the least for military purposes (about 3500 objects—4.40%). A special group of immovable historical objects are sacral objects (18.97% of all immovable historical objects). These properties are unevenly distributed throughout the country. Most of them are located in the Dolnośląskie and Wielkopolskie voivodships (over 1500), and the least in the Świętokrzyskie, Opole and Pomorskie voivodships (less than 600 objects). The share of historical sacral properties in historical properties in voivodships in Poland is presented in Figure 1.

Table 1. Number, kind, location of immobile historical monuments in Poland (as of 20 July 2022) ([Register of Immovable Monuments 2023](#)).

Voivodship/Region	Residential	Military	Civilian	Sacral	Others	Total
Dolnośląskie	3976	192	1671	1672	1465	8976
Kujawsko-Pomorskie	1218	182	866	606	765	3637
Lubelskie	1258	297	654	1060	1120	4389
Lubuskie	2851	152	557	635	489	4684
Łódzkie	1168	75	469	611	641	2964
Małopolskie	2727	425	881	1046	1332	6411
Mazowieckie	3149	374	1389	1312	1855	8079
Opolskie	1615	124	483	578	567	3367
Podkarpackie	1945	385	752	1216	1004	5302
Podlaskie	785	239	396	718	313	2451
Pomorskie	1502	198	813	597	658	3768
Śląskie	2432	131	848	626	671	4708
Świętokrzyskie	537	162	275	561	431	1966
Warmińsko-Mazurskie	3034	301	1069	1084	985	6473
Wielkopolskie	2888	186	1676	1510	1684	7944
Zachodniopomorskie	954	75	768	1259	1357	4413
Total	32,039	3498	13,567	15,091	15,337	79,532

Legend: residential: tenement houses, residential buildings, huts, palaces, castles and social facilities; military: barracks, barbarians, defensive walls, shooting ranges, etc.; civil: public facilities, social facilities, factories, manufactories; sacral: churches, chapels and cemeteries regardless of religion, etc.; other: roads not classified above, alleys, retaining walls, railway lines, tram lines or other infrastructure objects.

The highest ratio of immovable sacral monuments to the rest of the monuments can be found in the Podlaskie, Zachodniopomorskie and Świętokrzyskie voivodships. Sacral historical monuments in these voivodships account for almost 1/3 of all immovable monuments. The worst on this background are the historic sacral objects in the Silesian and Lubuskie voivodeships, where only every tenth monument is a sacral object. This unevenness of the presence of sacral monuments in Poland may cause differences in the approach to the issue of the protection of monuments. Where such density of sacral historical monuments is higher, the expenditure on the protection of monuments, including sacral historical monuments, should be increased. This also applies to public funds.

Another group of monuments analyzed are movable monuments. More than 273,000 movable objects entered in the Register of Monuments were listed. There were nearly 202,000 objects connected with the cult (up to 73.84% of all movable monuments). As in the

case of the group of immovable monuments, their share in the total pool of monuments in this group varies across individual voivodships (see Figure 2).

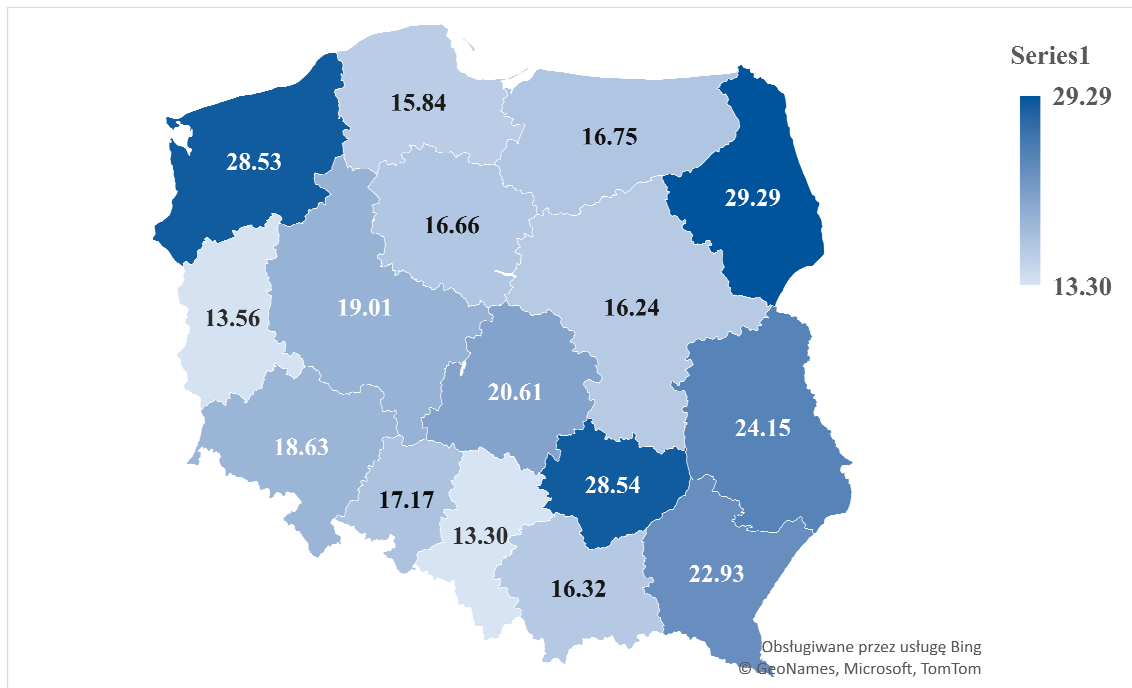


Figure 1. Share of sacral historical monuments in the historical properties in voivodships in Poland (as of 20 July 2022, in %) ([Register of Immoveable Monuments 2023](#)).

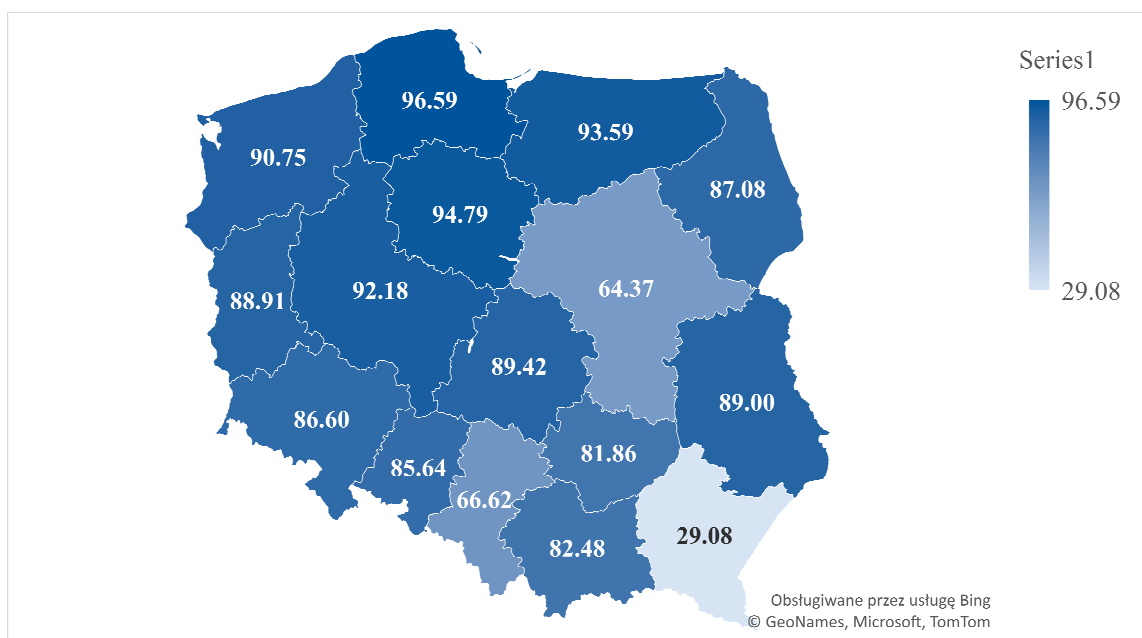


Figure 2. Share of sacred movable monuments in the number of movable monuments in individual voivodships in Poland (as of 20 July 2022, in %) ([Register of Movable Monuments 2023](#)).

The largest share of movable sacral objects is located in the Pomorskie voivodship (as much as 96.59% of movable historical objects). In second place is the Kujawsko-Pomorskie voivodship. It is noteworthy that in almost all voivodships, most of the historical movable

objects are sacral objects. The only voivodship in which the share of movable religious monuments differs significantly from the national average is the Podkarpackie voivodship.

The last category of historical objects is archaeological objects. Also among these monuments, you can find sacral objects. The listed objects in the Register of Monuments include fortified settlements, settlements, campsites, cemeteries and others. In total, such facilities as of 20 July 2022 numbered more than 7800. The largest shares of this group of monuments were settlements and campsites (49.28%) and fortified settlements (22.60% of the total archaeological monuments). Most of the archaeological monuments in Poland are located in the Dolnośląskie, Opolskie and Wielkopolskie voivodeships. Figure 3 shows the share of cemeteries in archaeological monuments. The highest density of such facilities is located in Podlaskie, Lubelskie and Pomorskie voivodships.

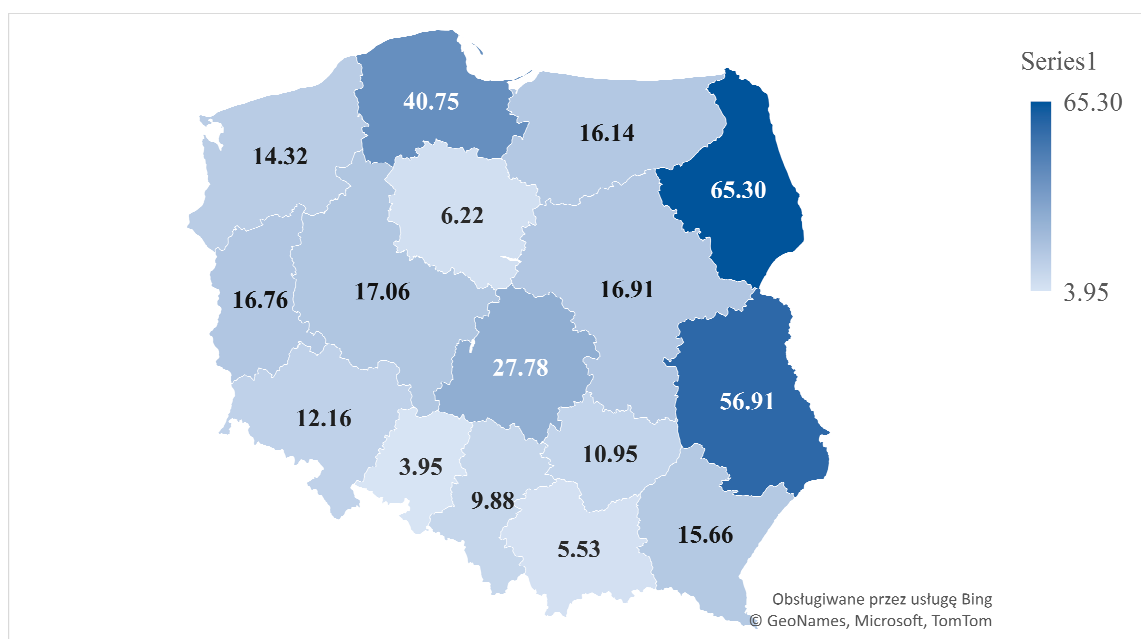


Figure 3. Share of cemeteries in archaeological monuments in individual voivodships in Poland (as of 20 July 2022, in %) ([Register of Archaeological Monuments 2023](#)).

4.2. Potential Public Sources of Financing for the Revalorization of Sacral Monuments in Poland

Caring for sacral monuments, including their revalorization, requires financial resources. The main source of these funds is the financial resources of the owner of the monument, i.e., a private entity. In the case of immovable objects subject to special protection within the national territory which:

- (1) constitute a resource of cultural goods registered in the register of monuments, which have significant (due to their historical, scientific or artistic value) significance for the heritage and cultural development of a given nation (Article 6(1) of the Constitution of the Republic of Poland creates conditions for the dissemination and equal access to cultural goods, which are the source of the identity of the Polish nation, its survival and development), and their care and protection is:
 - (a) the task of the State (Article 73 of the Constitution of the Republic of Poland—everyone is guaranteed freedom of artistic creation, scientific research and the publication of its results, freedom of teaching, as well as freedom to use cultural goods),
 - (b) the tasks of local government units at individual levels ([Act 1990](#), Art. 7(1)(9); [Act 1998a](#), Art. 4(1)(7); [Act 1998b](#), Art. 14(1)(3)),
- (2) perform important functions—from the point of view of the development of the individual, society, territory and economy,

it seems necessary and desirable to co-finance their revalorization from public funds, both domestic and foreign, especially since entering a property in the Register of Monuments allows you to apply for subsidies for conservation, revalorization or construction works, which are necessary to preserve the monument in the best possible condition.

The national source of these funds may be income from:

- (1) at the central level:
 - (a) collected in the state budget,
 - (b) remaining in the special purpose funds account:
 - National Fund for the Protection of Monuments;
 - Church Fund.
- (2) at the local government level—collected in the budgets of municipalities, powiats and voivodships.

The external source may be funds collected in the budget of the European Union as well as funds to be distributed under the Financial Mechanism of the European Economic Area (EEA).

In the state budget, in accordance with the binding scale of budgetary classification, the means to finance the protection of heritage monuments, including their renovation, should be sought in a separate part (24)—Culture and protection of the national heritage, in section (921)—Culture and protection of the national heritage, and in chapter (92120)—Protection and care of historical monuments. These funds shall be administered by the following: the Minister responsible for Culture and Protection of National Heritage, responsible for preparing the draft budgetary assumptions concerning the pool of funds which, in accordance with the provisions of the Act ([Act 2003](#)), will be allocated for special-purpose subsidies to the owners of monuments for works related to their protection, including revalorization,

- (a) the voivodship conservator of monuments (with regard to funds from the state budget in the part of which the voivodship is in charge).

Analogous with the binding scale of budgetary classification, the funds earmarked for co-financing the revalorization of sacral historical monuments can be found under the expenditure side of local government budgets.

Since 2018, the source of financing for the revalorization of monuments, including sacral historical monuments in Poland, has been the funds of a new special-purpose fund, which is the National Fund for the Protection of Monuments. The fund was created to save the most endangered sites and is managed by the Minister of Culture and National Heritage. Taking into account the sources of revenue of this fund (mainly administrative penalties imposed for non-compliance with the provisions of the Act of 2003 and subsidies from the state budget), it can be concluded that the resources of this fund are a supplementary source of financing for the protection of monuments in Poland.

A dedicated source of financing for the revalorization of sacral monuments in Poland is the Church Fund. The Fund was established under the Act on the takeover by the State of dead-hand property, guaranteeing to parish priests the possession of agricultural holdings and the establishment of the Church Fund ([Act 1950](#), Art. 8) as a form of compensation for the churches for the land taken over by the State. The Fund, in accordance with the principle of equal rights of churches and other religious associations (Article 25(1) of the Constitution of the Republic of Poland), operates for the benefit of churches and other religious associations having a regulated legal status in the Republic of Poland.

The Church Fund has no legal personality. It is part of the Department of Religious Confessions and National and Ethnic Minorities in the Ministry of Internal Affairs and Administration, and functions within the state budget (part 43—Religious denominations and national and ethnic minorities, section 758—Miscellaneous settlements, chapter 75822—the Church Fund), and its administrator is the Minister for Internal Affairs and Administration.

The amount of subsidies that can be obtained from the indicated public sources for the execution of conservation, revalorization or construction works on a monument entered in the register may vary. In the Act of 2003 (Art. 78), the legislator indicated that it may

be granted in the amount of between 50% and 100% of the necessary expenditure, the amount of which depends on the historical value of the monument. However, it is worth emphasizing that the amounts available to the voivodship conservator of monuments are not high and are treated as ad hoc aid (the amount of the grant does not exceed PLN 100,000). The situation is different in the case of the Church Fund. For example, the draft state budget for 2024 earmarked PLN 11 million for the tasks financed from this fund. The maximum amount of grant from the Fund is to be 200,000 PLN, but in justified cases, taking into account an important social interest, the grant may be awarded in a higher amount "<https://www.gov.pl/web/mswia/fundusz-koscielny> (accessed on 2 November 2023)". It is worth emphasizing, however, that this fund finances only basic works aimed at protecting the building from weather conditions and cannot finance the costs of repairs and conservation of the objects accompanying the monument.

At the ministerial level, the staff in the appropriate departments provide a preliminary opinion regarding the submitted subsidies applications and pass them to the commission appointed by the department director. The commission examines the submitted applications and makes decisions about providing subsidies.

The voivodship self-government unit was obliged by law (Act 1998b) to perform tasks of a voivodship nature, which also include projects concerning culture and its protection. The Voivodeship Administration for the performance of public tasks related to the implementation of projects in the field of protection and care of monuments must announce a competition, determine the amount of funds for this purpose and the conditions that the applicant must meet in order to obtain these funds. In the field of the protection of monuments, subsidies co-finance conservation, revalorization or construction works, as well as the preparation of the documentation concerning monuments entered in the register, which are of significant historical, artistic or cultural importance and are at the same time in poor technical condition. Similar regulations can be found in the Act on district self-government (Act 1998a). At the municipal level, taking into account the scope of tasks of these self-government units (Act 1990), subsidies may be awarded for conservation, revalorization or construction works on monuments included in the register of monuments or the municipal register of monuments. The terms and conditions for granting such subsidies are determined by a resolution by the governing body of the municipality and granted by the executive body. In all self-government units, an amount is set in the budget for the indicated purpose, which is the limit of expenditure for financing such tasks.

Since 2022, the local government units in Poland have received significant financial support in financing the protection of historical monuments in the form of funds obtained from the Governmental Programme for the Reconstruction of Monuments, based on the regulations in the Act dated March 2020 (Act 2020, Art. 65 para. 28). The aim of the programme is to finance the own tasks of the local government units (LGUs) in the scope of the protection and care of historical monuments. The funds received by the LGUs may be used for works on the monuments owned by them, as well as for special subsidies to the owners of monuments not belonging to the public sector. Applications to receive such support are presented by LGUs to the Prime Minister via the offices of Bank Gospodarstwa Krajowego (BGK). The programme offers three levels of financing: up to PLN 150,000, up to PLN 500,000, and up to PLN 3.5 million. A local government unit may submit a maximum of 10 applications, and the subsidy is paid in the form of a promissory note after completion of the investment. The necessary condition to be fulfilled by the applicant is to have their own share for the implementation of the investment task. The amount of the grant may not exceed 98% of the cost of the entire investment.

As indicated, funds from the European Union budget may also be used to finance the revalorization of sacral historical monuments. Funds have been set up to finance its policy objectives. These funds include the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Areas, and the European Maritime and Fisheries Fund. The financial means from these funds are granted to member states within the framework of various programmes. In the period 2014–2020,

the main programme financing tasks connected with the protection of historical monuments was the operational programme Infrastructure and Environment, which realized tasks from axis VIII—the protection of cultural heritage and development of cultural resources, with a budget for Poland amounting to PLN 467 million. The money was used to co-finance the work on the sites included in the UNESCO Heritage List, located in the areas nominated as Monument of History, or representing wood and timber architecture, with the funds from this pool divided according to the degree of the regions' development. In the less developed regions, works were financed up to 90% of the cost of the project, while in those more developed up to 85% of the total cost, and 100% of the costs were covered only in the case of entities from the public finance sector, co-conducted by the Minister of Culture and National Heritage. At the point of completing this study, Poland was awaiting EU approval of the National Reconstruction Plan, which hampers access to funds from the EU budget in the new budgetary perspective.

Other international sources of financing the objective addressed in this study, namely the revalorization of historical monuments, include the EEA Financial Mechanism, whose priorities are, among others, the protection of the cultural heritage in Europe (Podemski 2006, p. 830), together with the reconstruction and maintenance of European culture, and the creation of the product of cultural tourism in historical cities (Tkaczyński et al. 2008, p. 303). In light of the scarcity of specific statistical data, the subsequent part of the study does not address the volume of foreign funds aimed at co-financing the renovation of sacral monuments in Poland from 2017–2022.

4.3. Public Funds Earmarked for the Revalorization of Sacral Historical Monuments in Poland in the Years 2017–2022

Public funds collected in the state budget, special-purpose funds or local government budgets are, e.g., used to co-finance the revalorization of monuments, including sacral monuments. Due to the lack of available data indicating directly which part of them goes to private church owners, most of them are presented aggregated data in this area.

Between 2017 and 2022, the state budget allocated between PLN 1.4 and 2.9 billion annually for subventions and special-purpose subsidies in the field of culture and the protection of the national heritage (section 921) from PLN 1.4 to 2.9 billion (the most in 2022). The money designated for the protection and care of historical monuments in the form of subventions and special-purpose subsidies (chapter 92120) at that time amounted annually to an average of over PLN 100 million (the most in 2021—of almost PLN 170 million). Voivodships included in their budgets the funds allocated for such purposes ranging from nearly PLN 33 million to around PLN 78 million (the most in 2022). Altogether, over the analyzed period, the funds allocated for the subventions and special-purpose subsidies for the protection and care of historical monuments by the Minister of Culture and National Heritage and regional conservation offices, amounted from over PLN 147 million to over PLN 225 million (Table 2). The amounts of funds transferred by conservation offices varied between voivodships (Table 3) and were strictly connected with the number of historical monuments located in the given area (Table 1). The available data suggest that in the case of Opolskie voivodeship, over 94% of the funds allocated by the regional conservation officer were destined for entities not belonging to the public finance sector (e.g., Church authorities), in Świętokrzyskie voivodeship—over 82%, Wielkopolskie voivodeship—over 80%, and in Zachodniopomorskie voivodeship—over 69%.

Aside from the state budget, at the central level in Poland from 2017–2022, funds for the protection and care of historical monuments are allocated from the pool of the National Fund for the Protection of Monuments and the Church Fund (Table 4). In the case of the former, even though the funds allocated for this purpose were included in the financial plans almost every year, they were actually used only from 2021–2022, in incomparable amounts. The Church Fund spent annually on the protection and care monuments during the analyzed years just over PLN 10 million (with the exception of 2018—over PLN 29 million), which constituted from 5.45% to 6.70% financing from the

subsidies allocated in the given year to the Fund from the state budget (except for 2018—over 16% of the granted amount).

Table 2. The state budget expenditure in Poland allocated by the Minister of Culture and National Heritage Protection and the conservators for the protection and care of historical monuments from 2017–2022 (Financial Report of the Ministry of Finance for 2017–2021; [Report NIK 2023](#)).

Year	Executed Expenditure from the State Budget			Share of Expenditure on Subsidies and Grants in Chapter 92120		Expenditure from Voivodship Budgets on Subventions and Subsidies in Chapter 92120 (PLN Thousands)	Joint Pool of RESOURCES from the Central Level for Subventions and Subsidies in Chapter 92120 (PLN Thousands)
	Section 921—In Total (PLN Thousands)	Section 921—Subventions and Subsidies (PLN Thousands)	Chapter 92120—Subventions and Subsidies (PLN Thousands)	In joint Expenditure in Section 921 (%)	In Expenditure in Section 921 on Subventions and Subsidies (%)		
2017	3,331,937	2,615,830	115,195	3.46	4.40	32,685	147,880
2018	1,885,191	1,434,056	139,908	7.42	9.76	66,548	206,456
2019	2,542,976	1,766,198	142,160	5.59	8.05	57,352	199,512
2020	4,559,883	2,729,079	141,395	3.10	5.18	51,724	193,119
2021	4,691,419	2,854,563	169,808	3.62	5.95	55,231	225,039
2022	5,144,206	2,958,667	107,000	2.08	3.62	77,892	184,892

Table 3. Expenditure on the protection and care of historical monuments in the voivodship budgets, allocated by conservationists of monuments in 2022 ([Financial Report of the Ministry of Finance 2022](#)).

Voivodship (Region)	Expenditure from Chapter 92120 (PLN Thousands)	Share of the Conservationists of Monuments Expenditure in the Joint Pool of Expenditures by Conservation Officers Spent on the Protection and Care of Historical Monuments (%)
Dolnośląskie	8894.7	11.42
Kujawsko-Pomorskie	1497.0	1.92
Lubelskie	0.0	0.00
Lubuskie	769.6	0.99
Łódzkie	1493.9	1.92
Małopolskie	9997.2	12.83
Mazowieckie	18,938.8	24.31
Opolskie	9262.3	11.89
Podkarpackie	9837.4	12.69
Podlaskie	7366.0	9.46
Pomorskie	0.0	0.00
Śląskie	0.0	0.00
Świętokrzyskie	2109.8	2.71
Warmińsko-Mazurskie	4440.0	5.70
Wielkopolskie	2259.2	2.90
Zachodniopomorskie	1026.5	1.32
Total	77,892.4	100.00

Table 4. Financing from purposeful funds allocated for the protection and care of historical monuments from 2017–2022 (Financial Report of the Ministry of Finance 2017–2022).

Year	National Fund for the Protection of Heritage Monuments			Church Fund	
	Investment Subsidies (PLN Thousands)		Subsidies from the State Budget (PLN Thousands)	Expenditure on the Conservation and Revalorization of Sacral Historical Monuments (PLN Thousands)	Share in the Expenditure on the Conservation and Revalorization of Sacral Historical Monuments in Subsidies Allocated from the State Budget (w %)
	Plan	Execution			
2017	0	0	158,750.00	10,636.40	6.70
2018	2321	0	179,747.00	29,713.00	16.53
2019	389	0	170,560.00	10,161.17	5.96
2020	0	0	181,818.00	10,463.53	5.75
2021	290	273	193,664.00	10,710.50	5.53
2022	88,700	83,064	192,800.00	10,509.00	5.45

From 2017–2022, the expenditure on the protection and care of historical monuments was also incurred by the budgets of municipalities, including towns with powiat rights (no data were available in the public statistics regarding the budgets of counties and voivodships); however, these amounts were not substantial (see Table 5). In the budgets of municipalities alone (excluding towns with powiat rights) these funds constituted from 2.9% to 3.5% of the total funds allocated for culture and the protection and care of the national heritage. For instance, just in 2022, all the communes in Poland spent jointly over PLN 505 million on the protection and care of historical monuments, out of which the most (nearly PLN 89 million, i.e., 17.57% of the total) was in the municipalities in the Dolnośląskie voivodship (Table 6), which is not surprising in the face of the data shown in Table 1.

Table 5. Funds in the budgets of municipalities and towns with powiat rights allocated for the protection and care of historical monuments 2017–2022 (Local Data Bank 2023).

Year	Communes without Towns with Powiat Rights		Towns with Powiat Rights *	
	Expenditure in Chapter 92120 (PLN Thousands)	Share of Expenditure in Section 921 in the Total Expenditure (%)	Expenditure in Chapter 92120 (PLN Thousands)	Share of Expenditure in Section 921 in the Total Expenditure (%)
2017	158,922.24	3.0	153,551.24	3.2
2018	308,699.72	3.5	213,119.99	3.4
2019	279,008.96	3.3	212,956.80	3.2
2020	239,974.74	2.9	168,466.19	3.0
2021	244,768.70	2.9	184,172.04	2.9
2022	256,847.97	3.0	248,876.29	2.9

* a town with powiat rights—as of 1 Jan 1999 the status given to: (a) cities with a population over 100,000 residents on 31 Dec 1998; (b) previous capitals of voivodships (excluding those which declined, based on the decision of the then local legislature), (c) some other urban communes not meeting the above conditions, which were not incorporated into counties, considering it either impossible or non-purposive, due to their localization between other towns with powiat rights within an agglomeration, or their specific geophysical location and the large area of the city.

Table 6. Expenditure for the protection and care of historical monuments in the budgets of municipalities, including towns with powiat rights, in Poland in 2022 (per voivodship) ([Local Data Bank 2023](#)).

Voivodship (Region)	Expenditure in Chapter 92120— The Protection and Care of Historical Monuments (PLN Thousands)	Expenditure on the Protection and Care of Historical Monuments in the Budgets of Municipalities and Towns with Powiat Rights in Poland in 2022 (in %)
Dolnośląskie	88,857.92	17.57
Kujawsko-Pomorskie	21,562.56	4.26
Lubelskie	39,389.60	7.79
Lubuskie	13,468.54	2.66
Łódzkie	17,614.03	3.48
Małopolskie	56,568.18	11.19
Mazowieckie	58,068.42	11.48
Opolskie	10,553.42	2.09
Podkarpackie	24,652.87	4.87
Podlaskie	10,825.63	2.14
Pomorskie	24,990.23	4.94
Śląskie	53,508.19	10.58
Świętokrzyskie	6810.36	1.35
Warmińsko-Mazurskie	16,706.79	3.30
Wielkopolskie	30,127.08	5.96
Zachodniopomorskie	32,020.44	6.33
Total	505,724.27	100.00

5. Conclusions

One of the functions of the State is to preserve the national heritage ([Oniszczyk 2011](#)), which is the material heritage of the nation ([Zeidler 2017](#)). Part of this acquis is monuments, which in Poland are largely sacral monuments belonging to non-public entities. The high proportion of sacral monuments in the total monuments (about 19% of historical property and 74% of movable monuments) is the result, among others, of the destruction of other monuments during the Second World War.

As shown in the study, in addition to their primary function as places of religious worship (including prayer), historic sacred buildings also perform many other socially important functions. According to the authors, this justifies the need for public funds for their renewal. The obligations of the State in the field of care of sacral monuments are evident, among others, in the form of their registration, conservation supervision over them, as well as providing financial support (in the form of special-purpose subsidies from the state budget, special-purpose funds, budgets of local government units) to co-finance conservation, revalorization or the construction works carried out on them. The latter task, in a situation of limited resources, the condition of historical objects and related challenges, is currently one of the most difficult ([Zalasińska 2010](#), p. 15).

The inference adopted in the study allowed the authors to realize the assumed goal and verify the adopted hypothesis. However, the problem for the authors of the study, from the point of view of the reliability of the analysis, was the nature of the available statistical data. Their aggregation made it impossible to unequivocally allocate expenses to particular types of monuments (fixed, movable, archaeological) and to link them to the owner of the monument. This should be seen as a marker for further in-depth research.

The figures presented in the study indicate that in the years 2017–2022, public funds financing the renovation of historic buildings in Poland increased nominally, although they changed. According to the authors, it would be more rational to determine the share that these funds should constitute in the expenditures of the state budget, local government budgets and dedicated funds, which would constitute a guarantee of public funds of such expenditures. These figures in local government budgets should also take into account the saturation of the areas of individual local government units with analyzed objects.

The participation of public authorities in financing the revalorization of sacral historical monuments and, more broadly, public goods, including cultural goods, is a very interesting area of research. Although the study deals with the specifics of the situation in Poland, it contains a universal context. It provides an opportunity to compare existing solutions in this area in different countries, and can also be a starting point for searching for and indicating the most optimal solutions. The authors also see the need to clarify the conceptual sphere concerning the protection of monuments, including sacral monuments. The postulated direction of further research seems to be also those concerning the following: (1) the evolution of the function of sacral objects, which occurs with varying intensity but systematically in the countries of Western Europe, and (2) obtaining public funding for the renovation of sacral objects used for new purposes.

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