
The Role of Local Government in Managing Contributions to State Defence Capabilities

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Abstract:

Purpose: This paper aims to demonstrate that the country's defence capabilities largely rely on personal, material and special contributions to the state defence system, while also highlighting the role of local government in managing their implementation.

Design/Methodology/Approach: The research problem has been formulated as a question: In what ways and to what extent are the contributions imposed by local governments and the governmental authorities of voivodships and ministries utilised for defence purposes and non-military crises such as natural disasters? The underlying hypothesis suggests that local governments have the appropriate legal means to impose and manage the contributions to state defence; however, the available resources (labour and materials) are insufficient or inadequately prepared to fulfil the defence obligations placed upon these entities. To address the research problem, investigations were carried out based on theoretical and empirical research methods, including the analysis and synthesis of source documents, taking into account the existing regulations for imposing and using contributions for state defence purposes. The empirical approach took the form of a survey—a diagnostic study conducted online (CAWI – Computer-Assisted Web Interview)—which facilitated the collection and assessment of the investigated problem.

Findings: The research findings demonstrate that local government units, mainly municipal and city offices, lack adequately trained professionals in positions related to national defence, as well as staff responsible for the planning and managing of defence contributions. There is a notable lack of familiarity with legal regulations and considerable variability in their interpretation. Employees in local government positions related to national defence do not possess the professional training (education) necessary to be well-versed in legal provisions. In addition, decision-makers at the local government levels tend to overlook matters related to national defence, largely due to their insufficient knowledge of the relevant legal framework.

Practical implications: This paper outlines several aspects concerning local government entities and businesses regarding: the planning and execution of tasks related to defence contributions in response to both military and non-military threats; the interpretation and relevance of existing legal provisions; and the specification of entrepreneurs' capabilities to allocate resources and means for fulfilling personal, material and special contributions necessary for national defence purposes. Investigating these key issues allows for suggesting more efficient procedures for managing state defence contributions.

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Originality value: *The paper discusses the potential for planning and utilising contributions for defence purposes in the context of the state's defence preparations, with a specific focus on the role of entrepreneurs in this crucial area of national security. The analysis addresses three key areas involved in the state defence efforts: the armed forces, the national economy and public administration.*

Keywords: *Defence preparations, personal, material and special contributions, record of contributions, tasks of local government in terms of national security, management of defence contributions.*

JEL codes: *H56, H77, R50.*

Paper type: *Research article.*

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1. Introduction

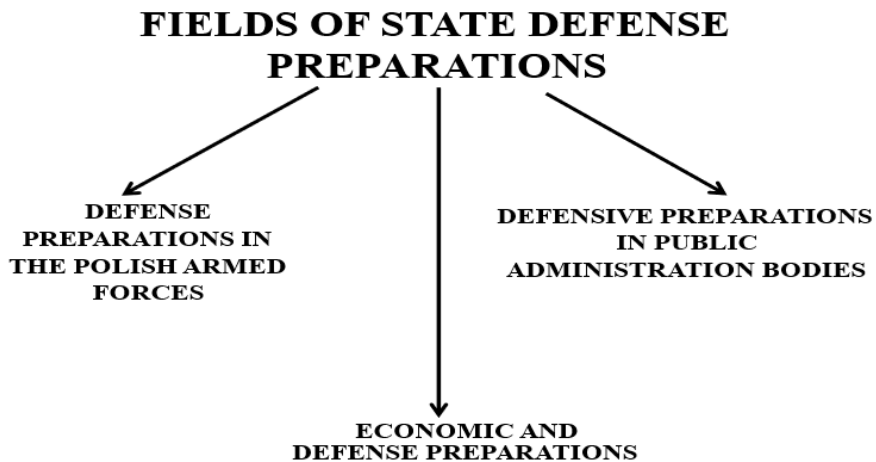
Defense preparations encompass a broad area of state activity in which military and non-military entities are engaged in performing tasks across three fundamental domains: military, economic and administrative. The Armed Forces of the Republic of Poland, public administration, businesses and citizens are all obligated to fulfil defence duties to ensure the nation's security.

This article addresses issues related to contributions for state defence purposes as defined by current legal documents, which are described as: means of fulfilling the obligation to defend the homeland under existing laws during peacetime, mobilisation and war.

Citizens, organisations and businesses fulfil this duty by performing various types of work and providing tools, movable and immovable property essential for carrying out tasks related to national defence (Itrich-Drabarek, Misiuk, Mitkow, and Bryczek-Wróbel, 2023).

The scope, organisational forms and principles governing these contributions are specified in the Act on Defence of the Homeland and its implementing regulations. Contributions can be divided into personal, material and special categories (Pawłowski, Zdrodowski, and Kuliczkowski 2002). The role of contributions for defence in the context of the broader framework of national defence preparations is illustrated in the figure below, highlighting their relevance to the aforementioned core areas of state functioning.

Figure 1. National defence preparations by domain



Source: Own elaboration based on Wojnarowska-Szpucha. S., 2019. Jednostki organizacyjne podlegające militaryzacji-działalność podmiotów gospodarczych o szczególnym znaczeniu dla obronności państwa, [in:] ed: Stańczyk. K., Potencjał obronny Rzeczypospolitej Polskiej, PWN, Warszawa.

From the figure above, the fundamental actions outlined within each domain of national defence preparations should be identified.

Defence preparations in the Armed Forces of the Republic of Poland:

- scope and potential for achieving combat readiness of the armed forces;
- identification and preparation of mobilisation in terms of necessary personnel; transport means and equipment;
- updating the mobilisation plan for the armed forces in wartime;
- training of military personnel during peacetime.

Economic preparations:

- mobilization planning for the economy;
- creating and maintaining strategic reserves;
- preparing for special protection of facilities;
- developing defence infrastructure, including transportation, telecommunications and healthcare;
- assigning defence tasks to entrepreneurs.

Defence Preparations in public administration:

- preparing the state defence command system;
- militarization of organisational units;

- conducting defence training;
- preparing contributions for state defence purposes.

This article addresses the key issues regarding defence contributions as outlined in the Act on the Defence of the Homeland (Journal of Laws 2022, No. 655) and the relevant regulations of the Council of Ministers (Journal of Laws 2004, No. 219, item 2218, as amended).

It is particularly important for citizens and entrepreneurs to be aware of these issues in light of the ongoing war in Ukraine and the natural disasters such as floods and hurricanes that our country is experiencing. The conducted research aimed to gather insights of experts within local governments concerning their experiences, the current situation and potential future changes related to the imposition and utilization of defence contributions.

Defence contributions are a vital component in the preparations for national defence, as they support the armed forces during their mobilisation and can be used by units undergoing militarisation or during crisis management of natural disasters. To ensure that these contributions are effectively used in times of crisis or war, it is important to plan and manage them efficiently. Planning must involve identifying specific individuals, movable and immovable assets, a responsibility that rests with local governments, which are legally obligated to issue administrative decisions mandating the imposition of defence contributions.

2. Legal Basis, Types and Principles of Defence Contributions

The necessity of using contributions provided by various entities within the state has long been recognised, but the understanding of their roles, forms and scope has evolved over time. Both in the past and today, these contributions serve a supportive function for entities responsible for 2014 national defence and security in crisis situations, particularly during wartime (Wojnarowska-Szpucha, Wojnarowski, 2014).

This paper addresses the currently applicable principles for the provision of defence contributions, starting with a classification of defence contributions and an explanation of key concepts. Defence contributions are means of fulfilling the obligation to defend the homeland under existing laws during peacetime, mobilisation and war. Citizens, organisations and businesses fulfil this duty by performing various types of work and providing tools, movable and immovable property essential for carrying out tasks related to national defence (Itrich-Drabarek, Misiuk, Mitkow, and Bryczek-Wróbel, 2023).

The scope, organisational forms and principles governing these contributions are specified in the Act on Defence of the Homeland and its implementing regulations. Contributions can be divided into personal, material and special categories (Pawłowski, Zdrodowski, and Kuliczkowski 2002).

According to the dictionary of security terms, contributions for defence purposes are defined as a public levy and the services provided by citizens, organisations and businesses to the state in the form of labour, tools, movable and immovable property essential for national defence, carried out during peacetime, mobilisation and wartime, based on relevant laws and regulations (Pawłowski, Zdrodowski, and Kuliczkowski 2020).

The main legal framework governing defence contributions is the Act of March 11 on the Defence of the Homeland (Journal of Laws 2022, item 655), specifically Chapter XXI, which addresses this form of fulfilling the universal obligation to defend the homeland. The law stipulates that the universal obligation to defend the homeland can be fulfilled through military service, service in militarised units or by providing defence contributions (Wojnarowska-Szpucha, 2018; Kitler, Kamiński, and Nowak, 2019).

The law classifies the types of defence contributions and specifies the principles for their implementation. The executive documents related to the law consist of three regulations issued by the Council of Ministers addressing the issues of defence contributions (Journal of Laws 2024, item 1184; Journal of Laws 2024, item 1387; Journal of Laws 2024, item 1354). The current classification of defence contributions is as follows (Wojnarowska-Szpucha, 2021):

- personal contributions;
- material contributions;
- special contributions.

Personal contributions represent a form of public levy for state defence purposes, involving the performance in person of various ad hoc tasks using simple tools or transportation means during peacetime, mobilisation and wartime (Pawłowski, Zdrodowski, Kuliczkowski, 2020).

From this definition, it follows that contributions are applicable across all states of national defence readiness, allowing for their execution not only during military conflicts but also, for example, in response to natural disasters. Personal contributions apply to individuals who are Polish citizens aged between 16 and 60 years.

The obligation to perform personal contributions is enforced through an administrative decision issued by the village head, town or city mayor. The relevant decision must be communicated at least 14 days before the contribution is due. An individual who receives such a decision may appeal to the provincial governor within 7 days of receipt (Journal of Laws 2022, item 655).

The law also stipulates that the duration of personal contributions typically lasts 12 hours, with the exception of individuals engaged in courier operations, which

involve the organised delivery of enlistment documents to reserve soldiers and persons summoned to fulfil defence contributions, as well as individuals delivering material contributions (in whose case the time frame is extended to 48 hours).

Citizens may be summoned to fulfil their defence contributions in peacetime a maximum of three times a year. The time spent performing these contributions includes the duration of travel to and from the relevant location where these are performed. If the contributions last longer than 12 hours, individuals are entitled to a rest period (Wojnarowska-Szpucha, 2021).

Upon completion of a personal contribution, a remuneration is provided, calculated as a flat hourly rate of 1/178 of the minimum wage applicable in December of the previous year, as determined by the Act of 10 October 2002 on Minimum Remuneration for Work, for each hour of service rendered (Journal of Laws of 2022, item 655). If the contribution is performed during working hours or holiday leave, the employee is entitled to remuneration equivalent to the lost wages or the salary due for the holiday period. These payments are disbursed by the organisational units to which the contributions were made, upon presentation of a certificate from the employer.

The obligation to perform contributions does not apply to (Journal of Laws of 2022, item 655):

- individuals elected to the Sejm or Senate of the Republic of Poland, or local government bodies, during their term of office;
- soldiers on active military duty and individuals summoned for military service if the service date conflicts with the contribution date;
- individuals undergoing substitute service;
- individuals deemed permanently or long-term unfit for work in agriculture;
- judges, court assessors and prosecutors;
- officers from various services and guards performing tasks related to state security and defence under different regulations;
- pregnant women, those within six months postpartum, and those caring for children under the age of 8 (if no alternative caregiver is available);
- individuals caring for children aged 8 to 16 residing with them, individuals deemed permanently unfit for work in agriculture or classified as completely incapacitated for work and independent living, or classified as having significant disabilities (Journal of Laws of 2022, item 655).

During periods of mobilisation and war, individuals who are subject to the obligation of contributions may be summoned to fulfil them for the Armed Forces of the Republic of Poland and other entities engaged in national defence. At such time, the performance of contributions is limited to a maximum duration of 7 days at a time.

Material contributions, as the name suggests, refer to movable and immovable property that may be utilised by the Armed Forces of the Republic of Poland, public administration bodies, economic entities or other authorised organisational units for national security and defence purposes.

Similar to personal obligations, the legislator has outlined entities that can impose material contributions, the method of imposing them, the duration of such obligations, and the types of movable and immovable property exempt from such obligations. The duration of material contributions depends on their purpose. If the asset in question is allocated for military exercises, the maximum period is 7 days and such a contribution can be demanded only once per year. If the contribution is for testing the mobilisation readiness of the armed forces, the duration is limited to 48 hours, with the possibility of being imposed up to three times a year.

When the contributions is intended for military registration or qualification processes, or for dealing with the effects of natural disasters, these limitations do not apply. An extra 2 hours are added for the delivery and return of the asset to the place of storage.

Material contributions are imposed through an administrative decision made by the village head, town or city mayor, upon request from the head of the military recruitment centre, the manager of a militarised unit or the head of an organisational unit responsible for national defence tasks. The owner of the movable or immovable property can appeal the order to the provincial governor within 14 days of receiving the notice.

For material contributions, the owner is entitled to compensation determined by the Council of Ministers based on annual rates for the use of the assets. The compensation is paid to the owner by the organisational unit benefiting from the contribution provided. The daily rate of compensation for using vehicles, aircraft or watercraft depends on their type.

Not all immovable and movable properties can be designated as material contributions. According to the provisions of the Act on the Defence of the Homeland, excluded are areas, premises, means of transport, machinery and other equipment belonging to:

- organisational units directly serving the purposes of the Sejm and Senate of the Republic of Poland, the Chancellery of the President of the Republic of Poland, the Chancellery of the Prime Minister, ministries and provincial offices, as well as the National Bank of Poland, banks, clearing houses, cooperative savings and credit unions, and the Polish Security Printing Works (Journal of Laws of 2022, item 655);
- organisational units under the authority, supervision, or control of: Ministers of: National Defence, Justice, Internal Affairs, and Digitalisation, along with

- the Heads of the Internal Security Agency (ABW), Foreign Intelligence Agency (AW), Central Anti-Corruption Bureau (CBA), as well as National Revenue Administration (KAS);
- diplomatic missions and consular offices of foreign states;
 - units that are subject to militarisation by separate regulations;
 - cultural sites such as libraries, museums, archives, historic monuments, as well as publicly accessible scientific or artistic collections;
 - religious sites, including temples, houses of worship and churches;
 - national parks and natural reserves.

Additionally, facilities serving public needs, such as kindergartens, children's homes, residential care and educational institutions, establishments for students with various disorders and disabilities (special schools, educational centres), as well as psychological and pedagogical counselling centres, are also excluded. Telecommunications devices and networks are also generally exempt, except in cases where they are designated for defence purposes under separate regulations.

Each year, the Minister of National Defence determines the quantity and type of movable and immovable property that may be requisitioned from the national economy for defence purposes in a given calendar year (Journal of Laws of 2022, item 655). The legal document establishing these limits for 2024 is the Regulation of the Minister of National Defence of 10 October 2023 on Essential Material Provisions for National Defence in 2024 (Journal of Laws of 2023, item 2312).

Table 1 provided below, illustrates the limits on material provisions for the years 2020 to 2024. The figures for immovable property have largely remained consistent, but there has been a significant decrease in the number of vehicles requisitioned from the national economy for the year 2024.

Table 1. Limits on material contributions for state defence purposes for the period 2021-2024

No.	Type of movable property	2021	Year 2022	Year 2023	Year 2024
1.	Buildings or parts thereof designated for conducting military qualification.	400	400	400	400
2.	Motor vehicles	681	716	600	450
3.	Trailers	126	140	130	110
4.	Machinery with the necessary equipment	14	35	10	10

Source: Own elaboration based on regulations issued by the Council of Ministers/Minister of National Defence regarding the determined limits for necessary material contributions to defence purposes.

In the event of a mobilisation declaration or during wartime, government and local administration bodies, businesses, other organisational units and individuals may be obliged to provide material resources to the Polish Armed Forces or other entities executing state defence tasks. The assets provided in such cases will be returned once they are no longer required.

The last category of contributions for defence purposes are special contributions, which encompass particular tasks carried out by regional government authorities, public institutions, local government bodies, enterprises and other organisations.

These special contributions are financed from the state budget. Under the provisions of the Act on the Defence of the Homeland, entities responsible for providing special contributions must comply with the following (Journal of Laws 2022, item 655):

- adapt their immovable and movable assets for national defence purposes in a manner that does not alter their original characteristics and intended use;
- design new (or renovate and expand existing) buildings and movable property for defence requirements, while preserving their original features and function;
- maintain (or relocate) the production, repair and service capabilities essential for fulfilling national security or defence purposes;
- carry out mobilisation tasks for the Armed Forces, as well as ensure the protection and maintenance of assets that facilitate the activities described in points 1 and 2.

Activities related to maintaining essential production, repair and service capabilities required for state defence purposes are carried out by enterprises supervised by the Minister of National Defence. This oversight involves preparing entrepreneurs to perform their duties and monitoring the use of allocated funds (provided as targeted grants from the Ministry of National Defence budget, with certain exclusions). To ensure task execution of these responsibilities, the Minister of National Defence issues appropriate administrative decisions and establishes formal agreements with entrepreneurs.

Entrepreneurs are required to fulfil tasks for the armed forces, which include (Journal of Laws 2022, item 655):

- manufacturing, repairing or providing other essential services for the armed forces during periods of national security threats or wartime;
- ensuring the availability of standby production and repair capabilities during peacetime to enable the execution of the aforementioned duties;
- implementing enterprise militarization, which involves modifying the company's operating procedures, reorganising its structure to function as a militarised unit, as well as maintaining required human resources and material assets during peacetime.

This includes assigning organisational and mobilisation duties to individuals designated for service and determining material resources to be requisitioned from the national economy (Wojnarowska-Szpucha 2019; Sitek 2018);

- protecting facilities deemed critical for state security or defence (Wojnarowska-Szpucha 2022; Załęski 2018);

as well as other tasks that may be required by the Polish Armed Forces and allied forces.

Tasks for the armed forces are carried out based on an administrative decision and an agreement signed with the Ministry of National Defence or another relevant government agency, in consultation with the Minister of National Defence.

To address the needs of the armed forces related to production, repairs or the provision of other services in situations posing a threat to national security or during wartime, entrepreneurs must create a planning document referred to as the “Plan for Securing the Needs of the Armed Forces Managed by Entrepreneurs”. The plan is developed for a five-year period and can be updated in response to significant changes (Journal of Laws 2022, item 655):

- in terms of the range and quantity of reported needs;
- regarding the criteria for determining needs under the Plan;
- regarding the production, repair or other services offered by entrepreneurs.

The plan or its updates are approved by the Minister of National Defence. In the event of an external threat to national security or during wartime, the plan may be activated in full or selectively at the decision of the Prime Minister upon the request of the Minister of National Defence.

3. Registry of Defence Contributions

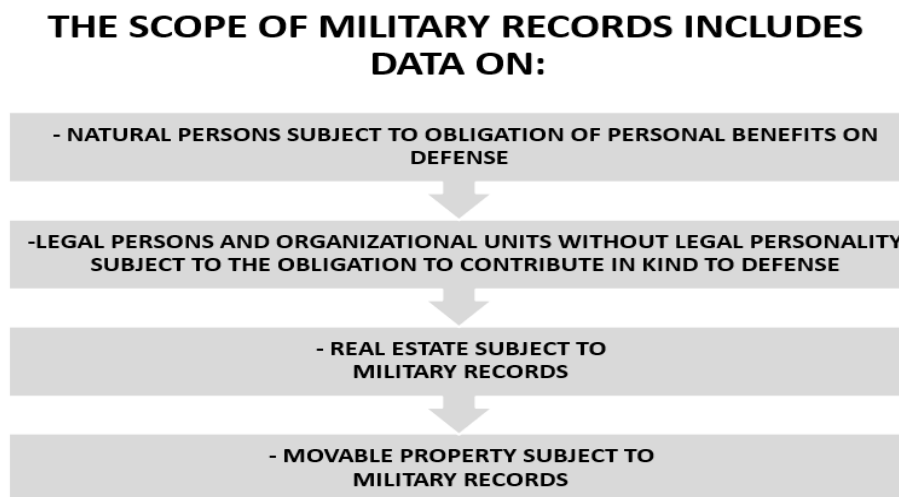
Proper planning and securing the contributions necessary for the armed forces related to national defence require maintaining a registry of individuals, movable assets and real estate. This task is managed through an IT system by the Minister of National Defence, in collaboration with the Head of the Central Military Recruitment Centre (Journal of Laws 2022, item 856).

The registry collects and processes data concerning individuals, including personal data (name, date and place of birth, residential address, PESEL number, employment details), as well as data related to the timing of the contribution, the type and extent of work to be provided and the name of the beneficiary.

The registry of data concerning entities obliged to provide material contributions for national defence purposes includes (Journal of Laws 2022, item 655): name and

surname (or company name), residential address (or registered office), PESEL (REGON) number, workplace, including position and employer's name (or authority), business phone number, type and scope of the contribution, timing and location for the delivery or transfer of material contributions, as well as legal title to movable or immovable assets.

Figure 2. *Scope of contributions*



Source: *Act of 1 March 2022... op.cit. Art. 645.*

Data regarding immovable property specifically include the type of property, its location, address, as well as information related to the timing of the contributions and the name of the beneficiary. As for movable assets, data collected and processed includes the type of movable asset, its storage location, technical specifications of the movable asset, information from the central vehicle registry or other databases, as well as additional detailed information.

4. Research Results

The study was conducted from July to September 2021 among employees of local government units representing departments and divisions dealing with issues of national security and defence throughout Poland. This research was made possible through collaboration between the Faculty of Security, Logistics and Management at the Military University of Technology and the Public Opinion Research Lab PrzySłowie. The aim of the research was to obtain as many responses as possible from respondents across Poland, which is why interviews were conducted online (CAWI – Computer-Assisted Web Interview), resulting in a total of 595 responses. The survey consisted of a questionnaire with both closed and open-ended questions.

One of the partial goals of the study was to understand experts' opinions regarding their experiences, the current situation and potential future changes related to defence preparations at the local government level in Poland. The research addressed issues related to state defence matters, crisis management and civil defence.

The issues related to defence contributions represent only a portion of the overall research project, which comprehensively addresses various tasks related to security and defence executed by local government units.

Local government units (LGUs), in particular municipal offices, are obliged by law to perform numerous tasks related to the security and defence of the state. The survey was conducted among employees of LGUs located throughout Poland, predominantly consisting of rural municipalities (51.60%), urban-rural municipalities (21.40%), urban municipalities (12.70%), along with other rural and urban administration units.

Findings reveal that the majority of LGU employees are employed full-time (86.9%), while only 10% work part-time or more; the remainder works less than part-time.

Most respondents have worked in positions related to security and defence for 5 years or longer (62%), with a significant number (27.10%) having worked in this capacity from one to five years, and only 10.8% working for less than a year. These results are encouraging, as full-time employment and experience may positively influence the effectiveness and efficiency of executed task.

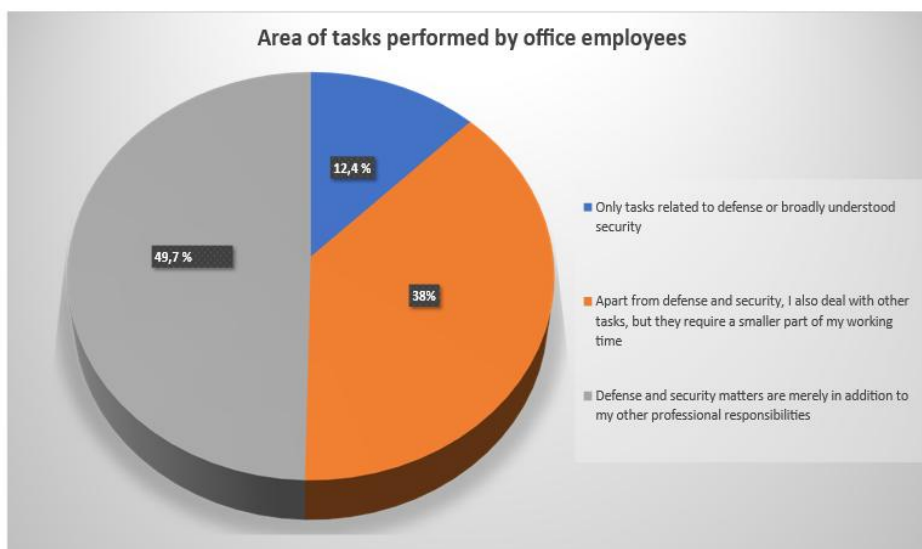
Unfortunately, the subsequent question regarding the scope of tasks carried out as part of the professional duties of LGU employees highlighted a certain issue. Given the current situation of security instability in the neighbouring countries and the dynamically evolving threats, security and defence issues should be given top priority and managed by a dedicated staff member.

The research results show that only a small fraction of employees (12.4%) focuses solely on security and defence as part of their primary professional duties, while nearly half of the respondents (49.7%) handle security and defence matters as a secondary responsibility.

Furthermore, 38% are involved in other tasks besides defence. This indicates that these issues are not sufficiently familiar to them, as they cannot allocate sufficient time to them.

This highlights a serious problem for local government units, which likely, for various reasons (insufficient staffing, inadequate budgets, office structure, etc.), do not treat security and defence matters with the necessary attention.

Figure 1. Scope of tasks performed by LGU employees



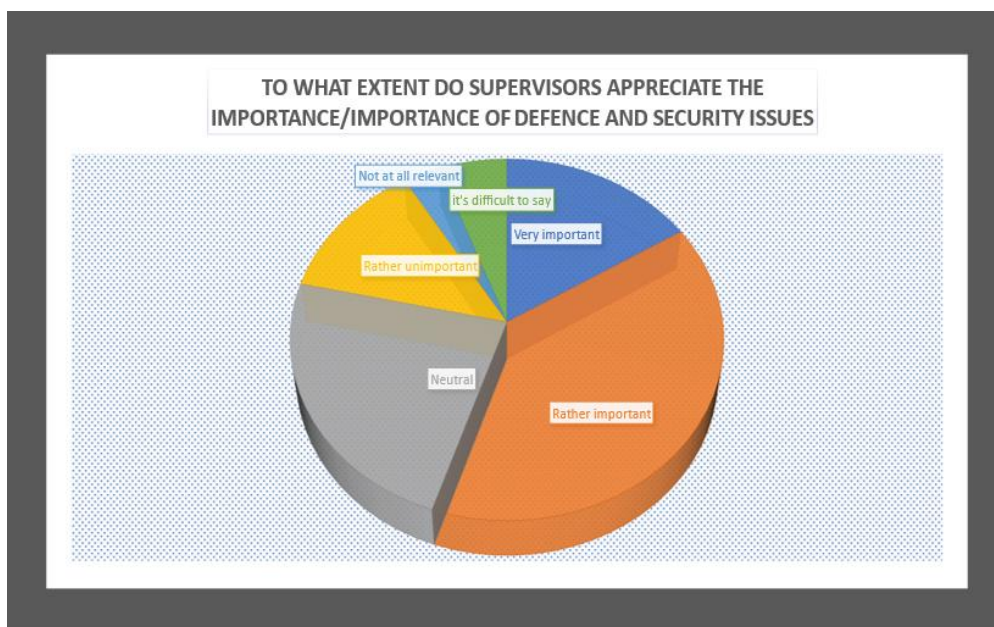
Source: Own elaboration based on empirical research conducted.

The effectiveness of defence-related tasks carried out by LGU employees is influenced by many factors, one of which may be their educational background related to their work. Unfortunately, as the research results show, LGU employees lack the appropriate specialised education, with only 34.20% declaring having such qualifications, while the remaining 65.80% possessing education unrelated to their duties.

The response to the next question concerned the attitudes of supervisors towards issues related to security and defence. The results indicate that over 50% of supervisors consider security and defence as important responsibilities, as evidenced by 16.1% of responses categorising them as “very important” and 39% as “rather important”.

However, it is concerning that 23.40% of respondents rated these issues as “neutral”, which may suggest a lack of adequate knowledge about the tasks that LGUs are obliged to perform. The remaining responses included “rather unimportant”, “not important at all”, and “hard to say”.

Another important question addressed the interpretation and understanding of legal regulations related to defence matters. Here, 50% of the respondents answered affirmatively, while 21% indicated that they do not understand the legal provisions. As many as 29% could not declare either way, which may indicate their uncertainty as to their understanding of these regulations.

Figure 2. Importance of defence and security issues

Source: Own elaboration based on empirical research conducted.

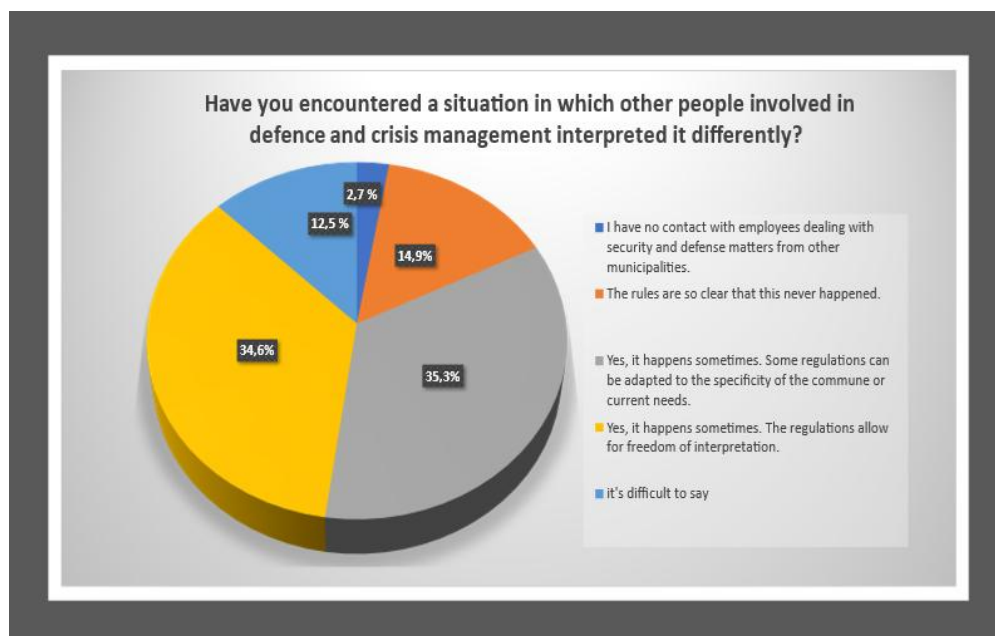
The total of responses marked "no" and "hard to say" amounts to 50%, which is not encouraging, given that legal regulations serve as the basis for LGUs to develop various documents related to the defence tasks of municipalities and districts, as well as guidelines for imposing defence obligations on citizens. Such regulations should therefore be clear and understandable for employees who are engaged in security and defence tasks.

There is hope that this situation will improve, as in 2022 the Act on the Defence of the Homeland came into force, replacing the repeatedly amended Act of 21 November 1967 on the Universal Obligation to Defend the Homeland. When it comes to the understanding legal provisions related to security and defence matters, it is essential to analyse the responses concerning the comprehension of legal regulations by various LGU employees dealing with defence matters.

The responses revealed a concerning trend of diverse interpretations of regulations related to security and defence by different individuals engaged in defence and crisis management across many LGU units. Nearly 70% of LGU employees responded "yes" to the question of whether they had encountered situations of differing interpretations of legal provisions, while a mere 14.9% declared that the regulations were unambiguous. The remaining responses are presented in the chart below. This situation is quite concerning; legal provisions should be transparent for all employees, since, in the event of an actual threat to national security, when time is of

critical importance, employees must be confident that they are making the right decisions compliant with the law.

Figure 3. Diversity of legal interpretations



Source: Own elaboration based on empirical research conducted.

LGUs, such as districts and municipalities, have been entrusted with numerous responsibilities related to security and defence matters. One of the survey questions explored the capacity of these entities to carry out these tasks with the resources available to them (human resources and materials).

The role of the province in matters of defence arises from the need to ensure public safety and to maintain the continuity and efficiency of government and local administration operations within its jurisdiction. This is also driven by overarching defence needs stemming from national defence plans related to military operations, supported by the civil sector through various contributions.

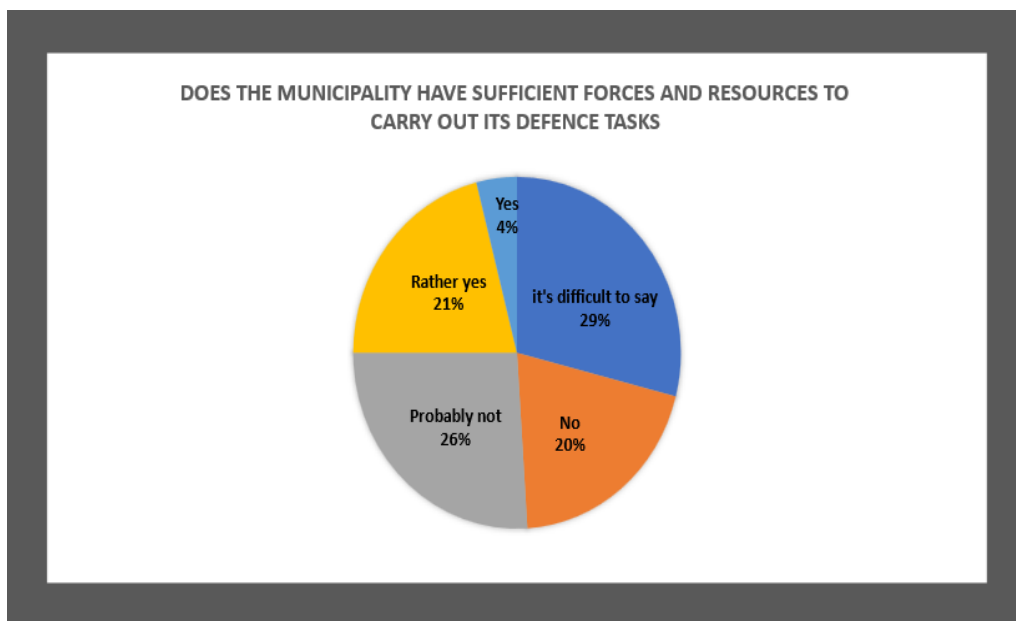
Legal documents impose upon municipalities the obligation to carry out tasks assigned by government administration concerning different types of contributions. According to the Act of 13 November 2003, on the revenues of local government units (Journal of Laws 2003, No. 203, item 1966), an LGU executing tasks related to government administration and other legally assigned duties is entitled to receive targeted funding from the state budget, sufficient to fulfil these tasks.

This provision indicates that a municipality, district or province should receive financial resources in specific amount to carry out the tasks assigned to it within a designated timeframe.

Respondents evaluated the capacity of LGU to perform the assigned tasks negatively; 20% stated that the available resources are insufficient, while 26% considered them as rather insufficient, resulting in a total of 46% of responses reflecting dissatisfaction.

Moreover, it is concerning that a significant number of respondents (171 individuals, accounting for 29% of the total group) found it difficult to assess the situation. Only 4% of respondents indicated that the resources available are adequate for fulfilling the assigned tasks. A comprehensive analysis of this issue reveals the reasons behind such assessments. As an LGU, the municipality lacks sufficient and adequately trained personnel to perform statutory tasks related to national security and defence. Often, these tasks are imposed as additional duties on the staff of municipal offices. Financial challenges also hinder the implementation of these tasks, given the additional costs associated with the assigned duties (e.g., utility expenses, costs of purchasing essential materials).

Figure 4. Human and material resources available municipalities for executing defence tasks assigned by provincial governors



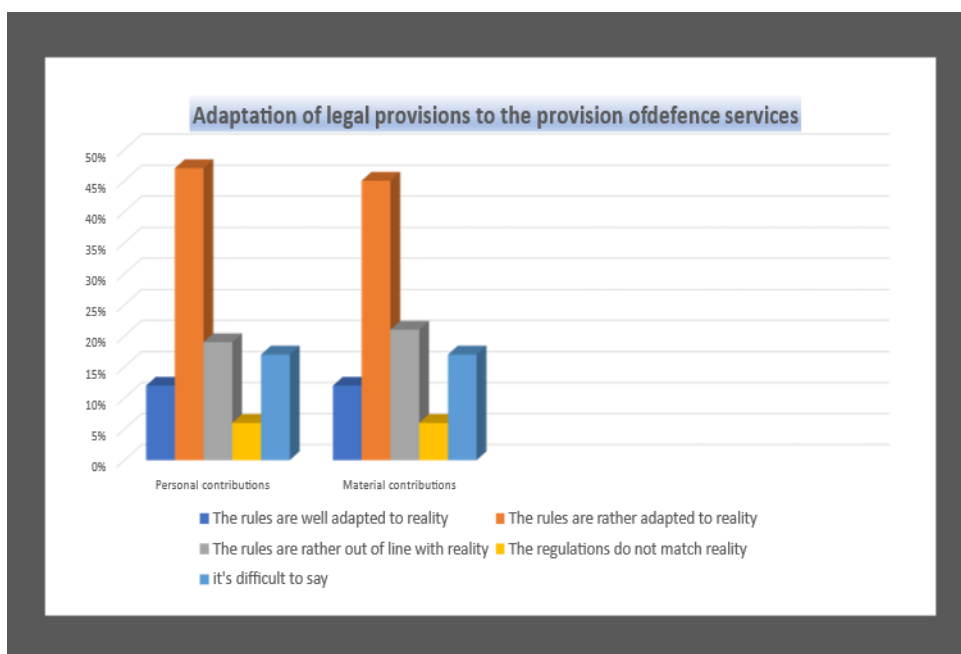
Source: Own elaboration based on empirical research conducted.

The subsequent question specifically concerned defence-related provisions, asking respondents whether legal regulations governing these obligations (laws and regulations) facilitate the effective enforcement of personal and material contributions. As mentioned in the introduction, defence contributions constitute a key element of the state's defence preparations, supporting other entities in carrying out state defence tasks or assisting state services during states of emergency.

The survey results in this area are also disappointing; only 12% of respondents believe that the legal frameworks are adequately structured and fully enable the comprehensive execution of tasks related to defence contributions. A fairly large group of respondents indicated that “the provisions are somewhat aligned with reality” (47% for personal services, 45% for material contributions), reflecting uncertainties about the adequacy of the laws.

Nearly 26% of respondents indicated that the legal provisions are either somewhat inadequate or completely unsuitable, while 17% could not provide a definitive answer to this question.

Figure 5. Alignment of legal provisions for providing defence contributions



Source: Own elaboration based on empirical research conducted.

Officials involved in executing tasks related to defence contributions frequently encounter various challenges that hinder their enforcement. These challenges frequently relate to a lack of awareness and insufficient training for citizens

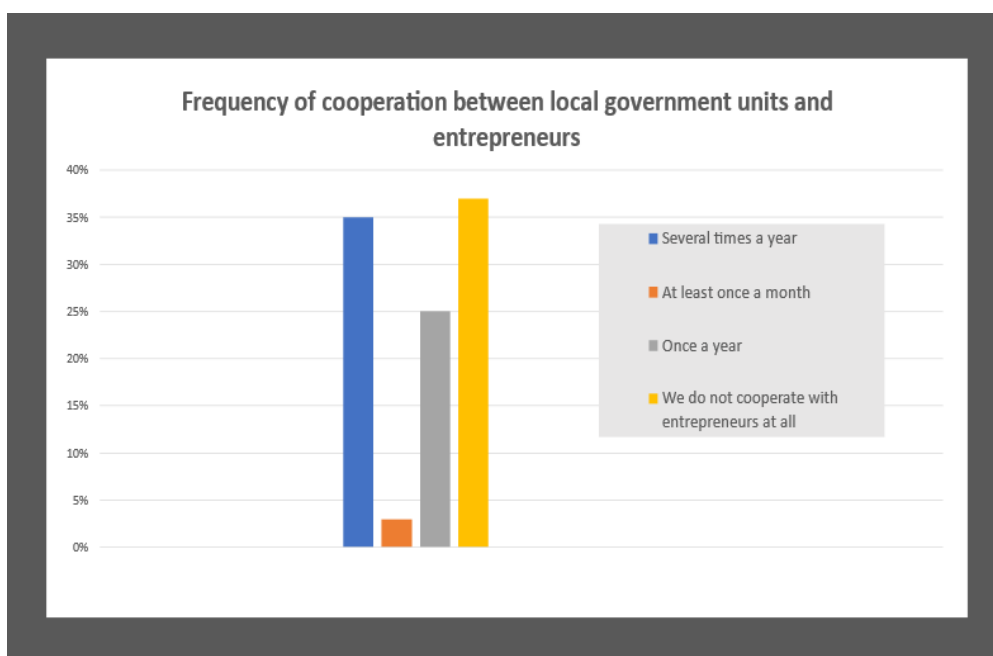
regarding their rights and obligations related to state security and defence. In the survey conducted, officials highlighted several main obstacles, including:

- lack of knowledge among citizens regarding defence contributions (55.80%);
- negative attitudes among certain citizens toward fulfilling these obligations (52.27%);
- insufficient financial support for entities maintaining equipment that can be designated as a material contribution (33.61%);
- failure to report vehicle ownership changes, outdated information or lack of access to the Central Vehicle Registry (CEPiK) (33.28%).

These challenges clearly indicate a significant gap in public education regarding the duty to defend the homeland. They also indicate that even citizens who are aware of their responsibilities may be reluctant to fulfil their responsibilities for various reasons.

LGU employees collaborate with entrepreneurs in the execution of their tasks, focusing on defence-related or other security matters. Over 60% of respondents indicated that they engage with entrepreneurs, although the frequency of this collaboration varies; details are presented in the chart below.

Figure 6. Frequency of collaboration between LGUs and entrepreneurs



Source: Own elaboration based on empirical research conducted.

In the vast majority of cases, this collaboration involves the imposition of material contributions (over 81%), indicating that movable assets (vehicles, machinery) and real estate managed by entrepreneurs are the primary target of these obligations. Support in crisis situations was cited as the second most common reason for collaboration (over 49%) by LGU employees, while personal contributions ranked third (over 42%). The remaining reasons for collaboration (20% of responses each) are listed in the table below.

LGU employees perceive their collaboration with entrepreneurs in terms of defence tasks as “useful” or “rather useful” in most cases (80%). Only 1% of the responses disagreed with this statement, while 20% found it difficult to say. This confirms that entrepreneurs are an integral part of supporting the state defence system, as they are responsible for a wide range of tasks.

Table 2. *Reasons for collaboration between LGUs and entrepreneurs*

Reasons for collaboration between LGUs and entrepreneurs		
	<i>Number of responses</i>	<i>Percentage</i>
Imposition of material contributions	304	81.07%
Direct involvement in crisis management	185	49.33%
Imposing personal contributions	158	42.13%
Planning, preparation, or execution of defence drills and crisis management exercises	103	27.47%
Planning and preparation of statements for plans prepared by the office	93	24.80%
Preparation for civil defence and public safety tasks	88	23.47%
Participation in defence tasks	79	21.07%

Source: *Own elaboration based on empirical research conducted.*

In order to effectively perform duties related to state security and defence, LGU employees regularly participate in various specialised drills. The survey results indicate that the most commonly conducted drills are linked to preparing courier

operations, which are carried out as part of personal contributions (when the courier uses their own vehicle to deliver documents as part of the courier operation, both personal and material contributions are provided simultaneously).

The second most frequently conducted drill is related to crisis management, and the third is the organisation and operation of command centres. The numerical data is summarised in Table 3 below.

Table 3. *The numerical data*

Drills for LGU employees		
	<i>Number of responses</i>	<i>Percentage</i>
Preparation of courier operations	416	80.80%
Crisis management	293	56.90%
Organisation and functioning of command centres	253	49.10%
Preparation of operational plans	200	38.80%
Civil defence matters	194	37.70%
Host nation support (HNS)	100	19.40 %
Imposition of defence contributions	85	16.50 %
Plans for the preparation of healthcare entities for defence purposes	67	13.00%
Functioning of the Territorial Defence Forces	25	4.90%

Source: Own elaboration based on empirical research conducted.

5. Conclusions

In modern contexts, defence is a multifaceted undertaking that, by its very nature, must encompass all aspects of public, private and social life. The state's membership in military or economic alliances is playing an increasingly significant role in this regard. An examination of the legal regulations concerning defence contributions highlights the necessity for a standardised approach to planning and imposing these obligations in the event of both military crises and non-military emergencies.

This would clearly regulate issues related to the competencies of various public administration bodies, including local governments, in all legal documents, while also defining priorities for contributions based on the type of crisis situation at hand. Therefore, it can be concluded that the fundamental conditions for the effective implementation of defence contributions are, alongside legal regulations, the consistency and coherence of actions taken by local government bodies, as well as providers (citizens and entrepreneurs) and beneficiaries of these contributions—namely entities responsible for state defence.

The research findings demonstrate that local government units, mainly municipal and city offices, lack adequately trained professionals in positions related to national defence, as well as staff responsible for the planning and managing of defence contributions. Additionally, there is a noticeable lack of familiarity with legal provisions and various interpretations of these laws.

Employees in local government positions related to national defence do not possess the professional training (education) necessary to be well-versed in legal provisions. In addition, decision-makers at the local government levels tend to overlook matters related to national defence, largely due to their insufficient knowledge of the relevant legal framework.

One can conclude that the collaboration between local authorities and businesses concerning the implementation of defence-related contributions can generally be assessed positively. Nevertheless, certain financial barriers related to the funding of these contributions provided by entrepreneurs pose a challenge.

According to the respondents, the tasks assigned to local governments in terms of defence matters are inadequate in relation to the available resources (human and material resources), particularly in the case of municipalities, with a lesser impact on district governments.

In terms of the provision of contributions by individuals and legal entities, it is perceived that citizens lack sufficient knowledge about utilising contributions for the state's defence. Frequently, Polish citizens express a negative attitude towards fulfilling this legal obligation.

The aim of the paper was to provide insights and expand knowledge related to the state's defence system and the obligation of providing personal, material and special contributions to it, as well as to highlight the role of local governments in managing the execution of these obligations. . A detailed discussion of these issues should contribute to a better understanding of the responsibilities borne by state and private entities, entrepreneurs and individual citizens of the Republic of Poland.

The research problem formulated as a question (In what ways and to what extent are the contributions imposed by local governments and the governmental authorities of

provinces and ministries utilised for defence purposes and non-military crises such as natural disasters?) revealed shortcomings in the forms and methods of utilising the contributions for national defence. Additionally, the hypothetical assumptions indicated that local governments possess the legal tools to impose and manage the execution of contributions; however, the resources (human and material resources) at their disposal are not adequate.

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