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Brief information

Prepared on 30.09.2014 r.

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**BUDGETS OF LOCAL GOVERNMENT UNITS
IN MAZOWIECKIE VOIVODSHIP IN 2013**

When publishing Statistical Office data please indicate the source.

Information concerning budgets of local government units has been prepared in the Central Statistical Office on the basis of reports of the Ministry of Finance.

General rules of public finance, finance economy of local government units, budgetary reporting and classification of revenue and expenditure are regulated, among others, by the following legal acts:

- Law on Public Finances, dated 27 VIII 2009 (uniform text Journal of Laws 2013, item 885, with later amendments),
- regulations introducing the Law on Public Finances, dated 27 VIII 2009 (Journal of Laws No. 157, item 1241, with later amendments),
- Law on Gmina Local government, dated 8 III 1990 (uniform text Journal of Laws 2013, item 594, with later amendments),
- Law on Powiat Local government, dated 5 VI 1998 (uniform text Journal of Laws 2013, item 595, with later amendments),
- Law on Voivodship Local government, dated 27 VIII 2009 (uniform text Journal of Laws 2013, item 596, with later amendments),
- Law on Incomes of Local Government Units, dated 13 XI 2010 (uniform text Journal of Laws 2010, No.80, item 526, with later amendments),
- the Minister of Finance Regulation of 3 II 2010 on Budgetary Reporting (Journal of Laws No. 20, item 103),
- the Minister of Finance Regulation of 2 III 2010 on Detailed Classification of Incomes, Expenses, Revenues, Expenditures, and Funds from Foreign Resources (Journal of Laws No. 38, item 207, with later amendments).

Presented data on revenue and expenditure by divisions include all revenue/expenditure paragraphs realized in a given division. When computing revenue and expenditure per capita, the population as of 30 VI was adopted.

Due to the electronic mode of data processing, in some cases sums of figures (expressed in absolute and relative numbers) might slightly differ from the amount given in a 'total' item. The figures are content-wise correct.

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There were 37 powiats, 5 cities with powiat status and 314 gminas in the Mazowieckie voivodship as of 1 January 2013. Cities with powiat status realizes tasks both of gmina and powiat and they draw up one budget, therefore revenue and expenditure of gminas are given excluding revenue and expenditure of gminas which are also cities with powiat status; revenue and expenditure of cities with powiat status, in turn, are given jointly with revenue and expenditure of gmina and powiat part. Accordingly, data included in the publication concern 309 gminas, of these 30 are urban gminas, 50 are urban-rural gminas, and 229 - rural gminas. The number of units on each level of territorial division and their status have not changed since the previous year.

Table 1. Revenue, expenditure and budgets result of local government in 2013

Specification	Revenue	Expenditure	Result	Revenue	Expenditure	Revenue per capita	Expenditure per capita	Result per capita	Result per capita	Expenditure per capita
	in million zł			2012 = 100		in zł		2012 = 100		
Total	29353.2	29411.4	-58.2	101.1	99.1	x	x	x	x	x
Gminas	9913.8	9899.6	14.2	102.7	103.5	3180	3176	5	102.4	103.2
urban	2234.3	2208.0	26.3	104.1	102.7	2978	2943	35	103.9	102.5
urban-rural	2787.2	2804.9	-17.6	101.8	103.0	3254	3274	-21	101.2	102.4
rural	4892.2	4886.7	5.5	102.6	104.2	3239	3235	4	102.4	104.0
Cities with powiat status	14486.8	14517.7	-30.9	101.8	97.1	6615	6629	-14	101.6	96.9
Powiats	2788.0	2802.6	-14.6	104.4	104.1	894	899	-5	104.1	103.7
Voivodship	2164.7	2191.6	-26.9	87.0	89.0	408	413	-5	86.7	88.7

REVENUE OF BUDGETS OF LOCAL GOVERNMENT UNITS

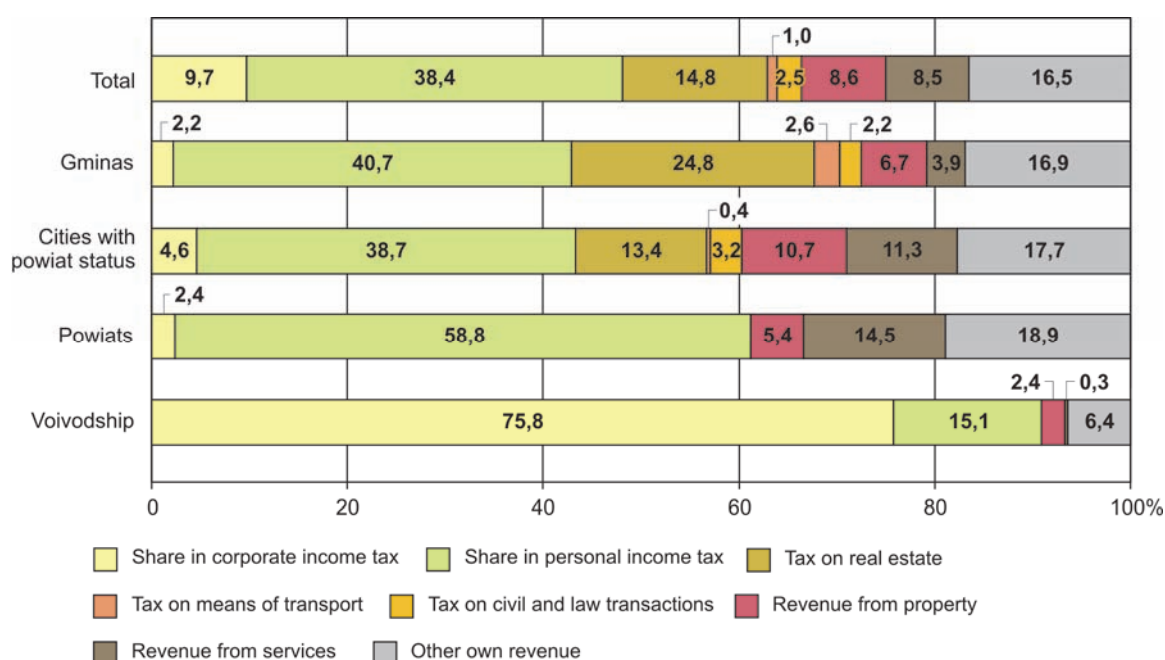
In 2013 local government units of the Mazowieckie voivodship realised total revenue as high as 29353.2 million zł. This amount includes mainly revenue of cities with powiat status and of gminas (a share of 49.4% and 33.8% respectively), and to a minor extent – of powiats and the voivodship (9.5% and 7.4%).

The main source of revenue of local government units is own revenue – in 2013 as high as 18276.1 million zł, constituting 62.3% of total revenue (by 2.3 percentage points more than in the previous year). The highest share of own revenue in total revenue was recorded in budgets of cities with powiat status – 73.6% and in the budget of the voivodship – 69.8%, and lower share in gminas' – 51.8% and powiats' budgets – 34.9%.

The most important items within own revenue of local government units are shares in personal income tax (PIT) and in corporate income tax (CIT). In 2013 revenue from PIT amounted to 7016.0 million zł, and from CIT – 1773.6 million zł, which constituted respectively 38.4% and 9.7% of own revenues.

When comparing a structure of own revenue by types for every level of local government units it might be stated that the highest share from personal income tax was recorded in powiats' budgets (58.8%), and from corporate income tax – in the voivodship budget (75.8%). Moreover, for budgets of gminas and cities with powiat status the most significant source of revenue is the tax on real estate, which constitutes respectively 24.8% and 13.4% of own revenue of the units.

Structure of own revenue of local government units by types in 2013



Apart from own revenue, in 2013 general subvention from the state budget hit the accounts of local government units. It was as high as 6484.9 million zł, i.e. 22.1% of total revenue. The largest part of the general subvention (81.0%) constituted educational part – 5252.6 million zł. The highest share of general subvention was in the revenues of powiats' budgets (41.9%), and the lowest – in the budget of the voivodship (6.5%).

Moreover, the local government units received grants in the amount of 4592.2 million zł, of these 1662.6 million zł were grants from paragraphs 200 and 620 of budget classification¹. Grants in total amounted to 15.6% of total revenue, ranging from 11.5% in budgets of cities with powiat status to 23.7% in the voivodship budget.

Compared with 2012, total revenue of local government units was higher by 316.7 million zł, i.e. by 1.1%. The increase was recorded in powiats (by 4.4%), gminas (by 2.7%) and cities with powiat status (by 1.8%), however, there was a decrease in the voivodship budget (by 13.0%).

¹ Grants from paragraphs 200 and 620 include targeted grants provided under programmes financed from European funds as well as other foreign non-reimbursable funds or payments from the European funds budget.

Total revenue increased mainly thanks to increased revenue from share in incomings from personal income tax – by 322.8 million zł (by 4.8%), revenue from property – by 209.2 million zł (by 15.4%) and incomings from tax on real estate – by 174.9 million zł (by 6.9%). There was a large increase in the amount of grants from the state budget for own tasks – by 131.1 million zł (by 23.9%) and in the amount of educational subvention – by 94.8 million zł (by 1.8%).

Table 2. Revenue of local government budgets by types in 2013

Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zł								
T o t a l	29353223,5	9913763,9	2234280,5	2787235,7	4892247,8	14486781,7	2788009,3	2164668,6
Own revenue	18276073,7	5134856,8	1449034,3	1655280,3	2030542,3	10657258,1	973452,3	1510506,4
of which:								
Share in income tax	8789675,6	2201333,3	702804,7	733292,0	765236,5	4619424,3	595607,0	1373311,0
corporate	1773627,1	111921,8	28581,9	53819,1	29520,9	492954,1	23280,3	1145471,0
personal	7016048,4	2089411,4	674222,8	679473,0	735715,6	4126470,2	572326,8	227840,0
Tax on real estate	2704989,1	1272520,4	327583,9	429075,5	515861,0	1432468,8	x	x
Agricultural tax	155856,8	153282,8	1987,5	30365,6	120929,6	2574,0	x	x
Tax on means of transport	177721,8	131442,8	32045,7	33870,0	65527,1	46279,0	x	x
Tax on civil and law transactions	455723,6	114053,7	33104,1	40273,1	40676,6	341669,9	x	x
Stamp duty	132321,2	25779,0	11435,9	9207,3	5135,9	106542,2	x	x
Revenue from property	1566042,8	341521,2	117443,4	95327,6	128750,2	1135263,7	52321,5	36936,4
Revenue from services	1553528,3	202001,7	35672,8	61982,8	104346,2	1205670,6	141412,2	4443,9
Funds for financing of own tasks from other sources	69188,4	59025,9	11326,6	8189,9	39509,4	6389,4	3259,5	513,6
Grants	4592239,0	1763111,0	333986,3	439877,7	989247,0	1670754,0	645152,5	513221,6
of which:								
From the state budget	2658418,1	1240667,5	226299,1	305177,9	709190,4	786527,6	441255,7	189967,4
of which:								
for government administration tasks	1972433,3	941641,2	163754,5	220575,0	557311,7	544922,4	311241,9	174627,9
for own tasks	679676,7	296820,7	61826,3	83877,2	151117,2	238347,0	129269,9	15239,2
For tasks realised on the basis of agreements between local government units	150445,4	31362,3	8042,9	8681,5	14637,9	69119,6	40510,0	9453,5
Received from state owned appropriated funds	42331,1	17415,7	2731,0	3278,3	11406,4	12746,6	6840,3	5328,5
From paragraphs 200 and 620 ^a	1662634,8	454498,5	93140,8	118526,7	242831,0	802033,1	100371,5	305731,8
General subvention from the state budget	6484910,7	3015796,1	451260,0	692077,7	1872458,5	2158769,6	1169404,4	140940,6
Of which educational part	5252637,0	2255823,2	439204,9	574618,7	1241999,6	1969418,2	919571,1	107824,5
In %								
T o t a l	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0
Own revenue	62,3	51,8	64,9	59,4	41,5	73,6	34,9	69,8
of which:								
Share in income tax	29,9	22,2	31,5	26,3	15,6	31,9	21,4	63,4
corporate	6,0	1,1	1,3	1,9	0,6	3,4	0,8	52,9
personal	23,9	21,1	30,2	24,4	15,0	28,5	20,5	10,5
Tax on real estate	9,2	12,8	14,7	15,4	10,5	9,9	x	x
Agricultural tax	0,5	1,5	0,1	1,1	2,5	0,0	x	x
Tax on means of transport	0,6	1,3	1,4	1,2	1,3	0,3	x	x
Tax on civil and law transactions	1,6	1,2	1,5	1,4	0,8	2,4	x	x
Stamp duty	0,5	0,3	0,5	0,3	0,1	0,7	x	x
Revenue from property	5,3	3,4	5,3	3,4	2,6	7,8	1,9	1,7
Revenue from services	5,3	2,0	1,6	2,2	2,1	8,3	5,1	0,2
Funds for financing of own tasks from other sources	0,2	0,6	0,5	0,3	0,8	0,0	0,1	0,0
Grants	15,6	17,8	14,9	15,8	20,2	11,5	23,1	23,7
of which:								
From the state budget	9,1	12,5	10,1	10,9	14,5	5,4	15,8	8,8
of which:								
for government administration tasks	6,7	9,5	7,3	7,9	11,4	3,8	11,2	8,1
for own tasks	2,3	3,0	2,8	3,0	3,1	1,6	4,6	0,7
For tasks realised on the basis of agreements between local government units	0,5	0,3	0,4	0,3	0,3	0,5	1,5	0,4
Received from state owned appropriated funds	0,1	0,2	0,1	0,1	0,2	0,1	0,2	0,2
From paragraphs 200 and 620 ^a	5,7	4,6	4,2	4,3	5,0	5,5	3,6	14,1
General subvention from the state budget	22,1	30,4	20,2	24,8	38,3	14,9	41,9	6,5
Of which educational part	17,9	22,8	19,7	20,6	25,4	13,6	33,0	5,0

^a Of classification of budget revenue and expenditure.

In the structure of revenue of local government units by division of budget classification, the main item is 'Revenue from legal persons, natural persons and other units without legal personality'. From this source in 2013 came 45.9% of total revenue (by 2.3 percentage point more than in the previous year). The revenue under discussion had the highest share in the voivodship budget (63.7%), and the lowest in powiats' budgets (23.7%). A significant source of revenue are also 'Miscellaneous settlements', which constituted 25.0% on average (ranging from 15.9% in budgets of cities with powiat status to 42.2% in powiats' budgets). Moreover, a significant share constituted revenues from 'Dwelling economy' (7.7%), 'Transport and communication' (7.6%) and 'Social assistance' (6.1%).

Table 3. Revenue of local government budgets by division in 2013

Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zł								
Total	29353223,5	9913763,9	2234280,5	2787235,7	4892247,8	14486781,7	2788009,3	2164668,6
of which:								
Agriculture and hunting.....	344699,9	220009,3	364,9	22619,2	197025,1	146,9	6633,1	117910,6
Transport and communication	2243189,1	138346,9	68606,7	20325,8	49414,4	1896787,1	117193,0	90862,1
Dwelling economy	2251565,6	362337,2	127581,3	105156,2	129599,7	1787313,7	64079,4	37835,3
Service activities.....	121704,1	7759,8	3977,7	2868,6	913,4	66792,7	46248,0	903,7
Public administration	248150,8	100957,6	25371,9	33607,1	41978,6	63606,6	51245,9	32340,8
Public safety and fire care	333537,1	22663,8	2282,0	12294,1	8087,7	173949,0	136924,3	—
Revenue from legal persons, natural persons and other units without legal personality	13460372,1	4179516,5	1190528,4	1367407,9	1621580,1	7241682,1	660153,6	1379019,9
Miscellaneous settlements.....	7037150,5	3104977,4	463481,6	737780,7	1903715,2	2300239,8	1175405,6	456527,7
Education	485817,9	265199,4	68297,6	62483,9	134417,9	153918,5	62639,6	4060,5
Health care	227087,4	1815,4	137,0	59,6	1618,9	78653,6	129993,3	16625,0
Social assistance.....	1775995,2	1021393,5	201801,5	253854,8	565737,3	497545,9	248902,0	8153,8
Other tasks in sphere of social policy.....	175790,2	40294,6	11724,9	10301,2	18268,5	69461,1	59523,8	6510,6
Educational care.....	66834,1	38195,9	5903,4	8060,3	24232,2	19606,4	8769,1	262,6
Municipal economy and environmental protection	345919,7	269897,9	45480,3	112380,4	112037,2	63579,8	9188,2	3253,7
Culture and national heritage.....	52574,6	32506,0	4609,1	9321,5	18575,4	17219,8	1368,9	1480,0
Physical culture	93617,7	54521,4	11191,7	20379,6	22950,1	37431,8	1664,5	—
In %								
Total	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0
of which:								
Agriculture and hunting.....	1,2	2,2	0,0	0,8	4,0	0,0	0,2	5,4
Transport and communication	7,6	1,4	3,1	0,7	1,0	13,1	4,2	4,2
Dwelling economy	7,7	3,7	5,7	3,8	2,6	12,3	2,3	1,7
Service activities.....	0,4	0,1	0,2	0,1	0,0	0,5	1,7	0,0
Public administration	0,8	1,0	1,1	1,2	0,9	0,4	1,8	1,5
Public safety and fire care	1,1	0,2	0,1	0,4	0,2	1,2	4,9	—
Revenue from legal persons, natural persons and other units without legal personality	45,9	42,2	53,3	49,1	33,1	50,0	23,7	63,7
Miscellaneous settlements.....	24,0	31,3	20,7	26,5	38,9	15,9	42,2	21,1
Education	1,7	2,7	3,1	2,2	2,7	1,1	2,2	0,2
Health care	0,8	0,0	0,0	0,0	0,0	0,5	4,7	0,8
Social assistance.....	6,1	10,3	9,0	9,1	11,6	3,4	8,9	0,4
Other tasks in sphere of social policy.....	0,6	0,4	0,5	0,4	0,4	0,5	2,1	0,3
Educational care.....	0,2	0,4	0,3	0,3	0,5	0,1	0,3	0,0
Municipal economy and environmental protection	1,2	2,7	2,0	4,0	2,3	0,4	0,3	0,2
Culture and national heritage.....	0,2	0,3	0,2	0,3	0,4	0,1	0,0	0,1
Physical education.....	0,3	0,5	0,5	0,7	0,5	0,3	0,1	—

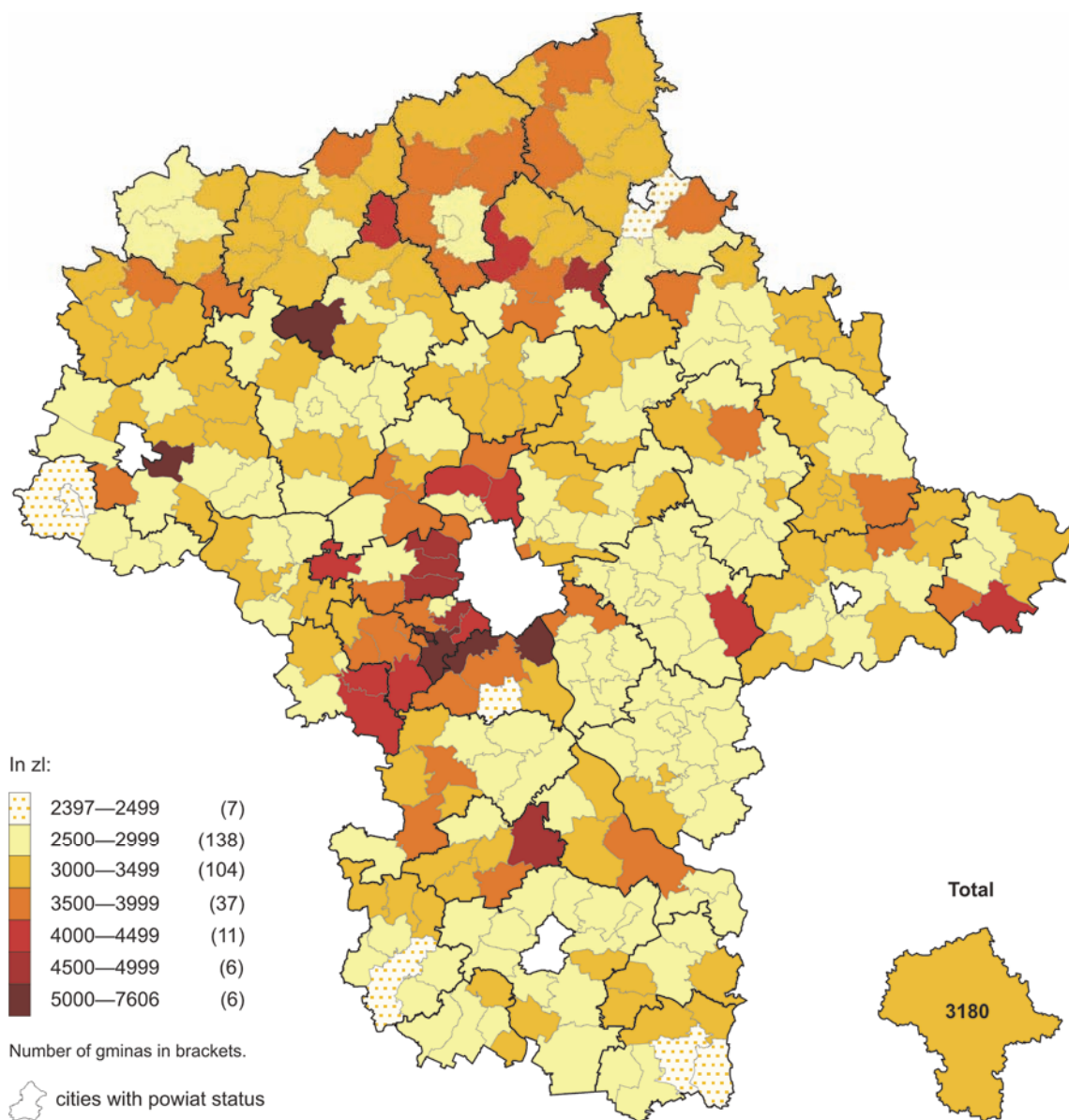
Units of different levels of local government differ (significantly) from each other in the amount of revenue per capita [see table 1.]

An average value of this rate for gminas in 2013 was as high as 3180 zł, but in urban-rural gminas it was 275 zł higher than in urban gminas, and by 15 zł higher than in rural gminas. Relatively the highest revenue was recorded in gminas: Lesznowola (7606 zł) and Nadarzyn (6164 zł), the lowest, in turn, in gminas: Przysucha (2397 zł), Solec nad Wisłą (2433 zł) and Rzekuń (2434 zł). It indicates that gminas' revenues with the highest *per capita* revenues were 3 times as high as in gminas with the lowest revenue.

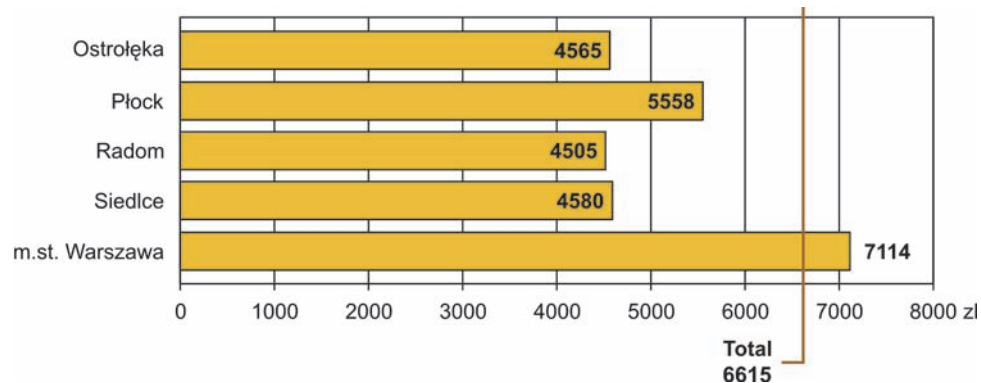
There was an average revenue of 6615 zł per capita from budgets of cities with powiat status – ranging from 4505 zł in Radom to 7114 zł in m.st. Warszawa.

Total revenue of powiaty' budgets amounted to an average of 894 zł per capita. Relatively the highest revenues were in powiaty: przysuski (1552 zł), lipski (1279 zł) and pułtuski (1235 zł), and the lowest in: siedlecki (554 zł), nowodworski (640 zł) and wołomiński (687 zł).

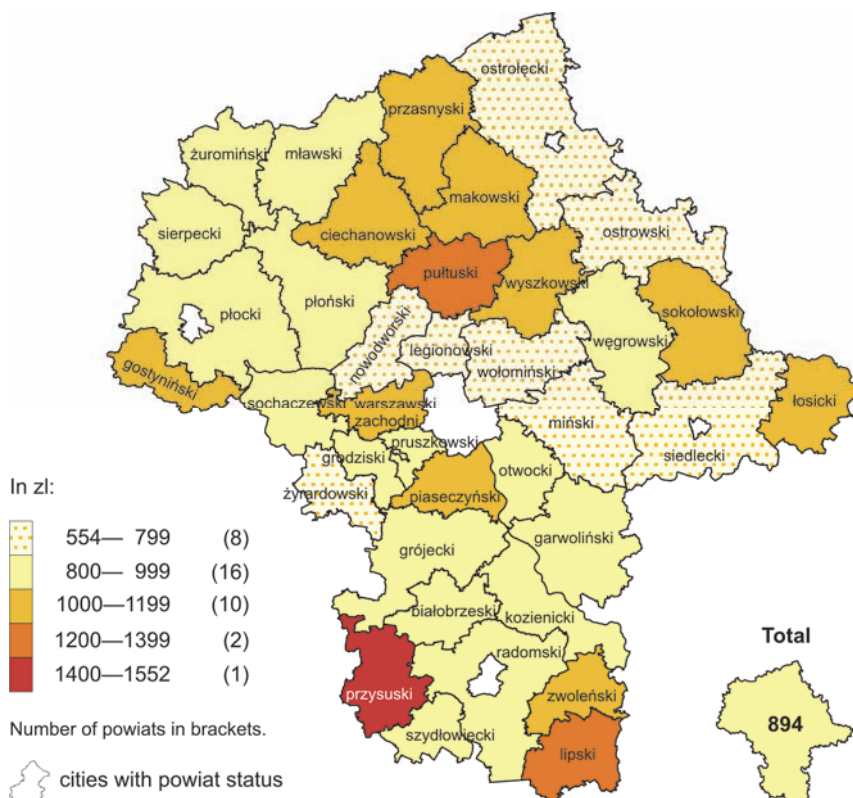
Revenue of gminas budgets per capita in 2013



Budgets revenue of cities with powiat status per capita in 2013



Revenue of powiats budgets per capita in 2013



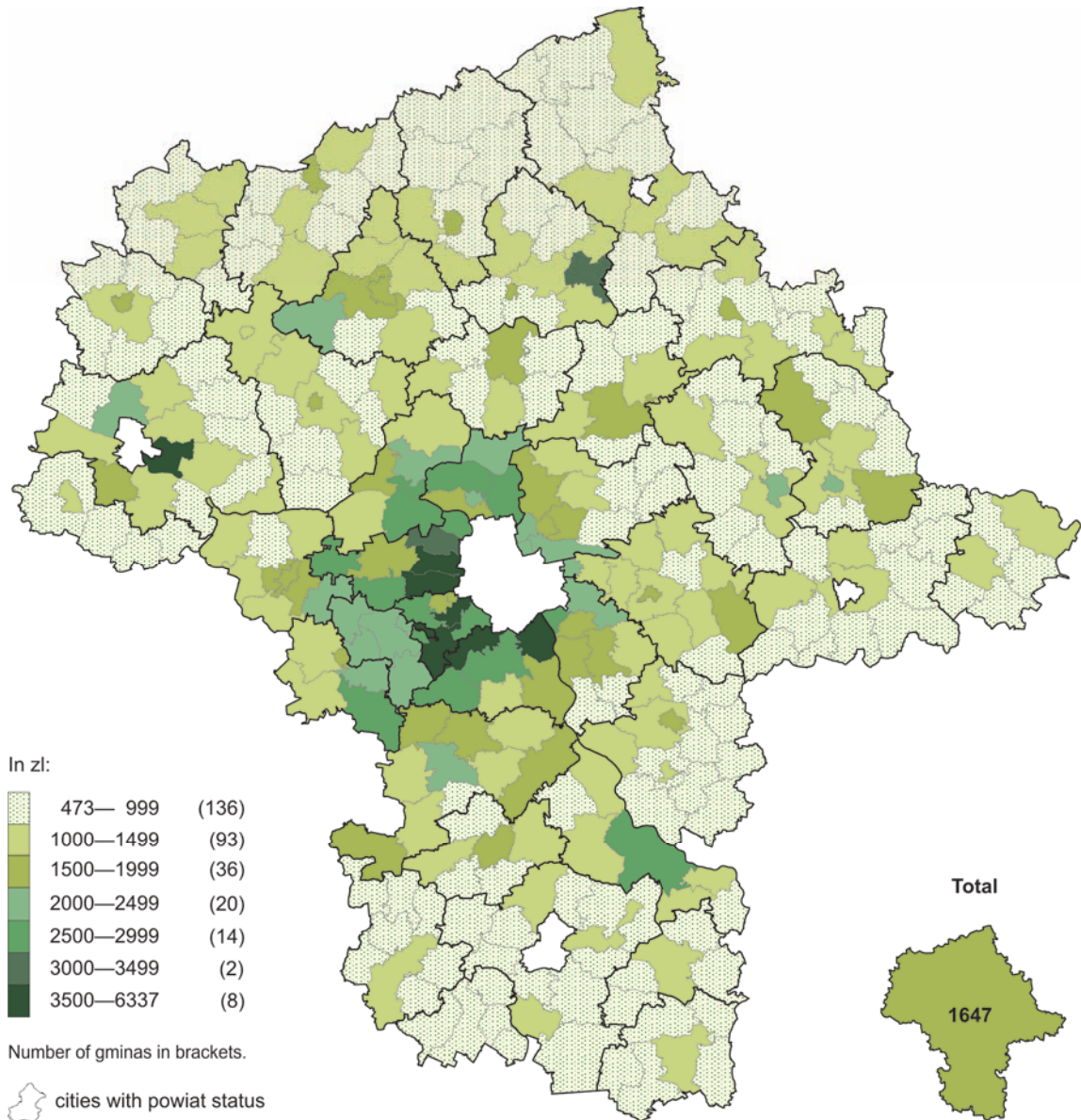
Apart from the above mentioned amounts there was 408 zł on average per capita of total revenue from the voivodship budget, of these 285 zł was own revenue.

Own revenue of gminas' budgets amounted to 1647 zł per capita on average in 2013; by 588 more in urban-rural than in rural gminas. Relatively the highest own revenue was recorded in gminas: Lesznowola (6337 zł) and Nadarzyn (4869 zł), and the lowest in gminas: Lutocin (473 zł) and Mirów (481 zł). Own revenue of gmina with the highest *per capita* own revenue was over 13 times higher than the corresponding revenue in gmina with the lowest rate.

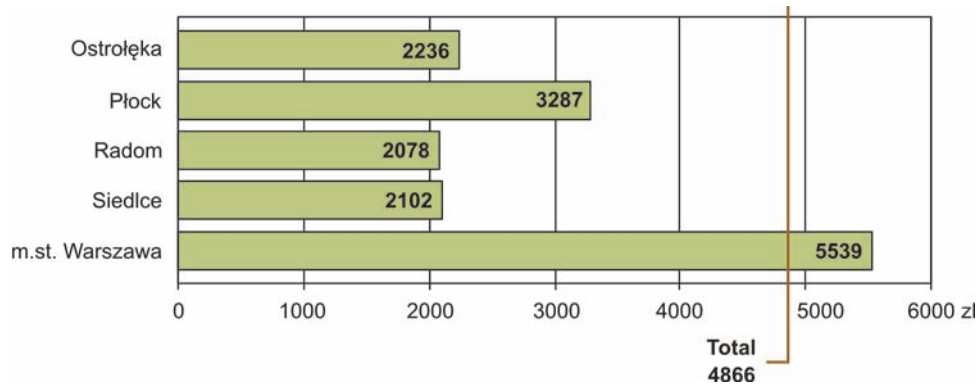
In cities with powiat status there was an average of 4866 zł of own revenue per capita – the least in Radom (2078 zł), and the most in m.st. Warszawa (5539 zł).

By contrast, there was an average of 312 zł of own revenue per capita in powiats. Relatively the highest own revenue were in powiats: piaseczyński (592 zł) and warszawski zachodni (523 zł), and the lowest in the following powiats: siedlecki (150 zł), ostrołęcki (161 zł) and przysuski (178 zł).

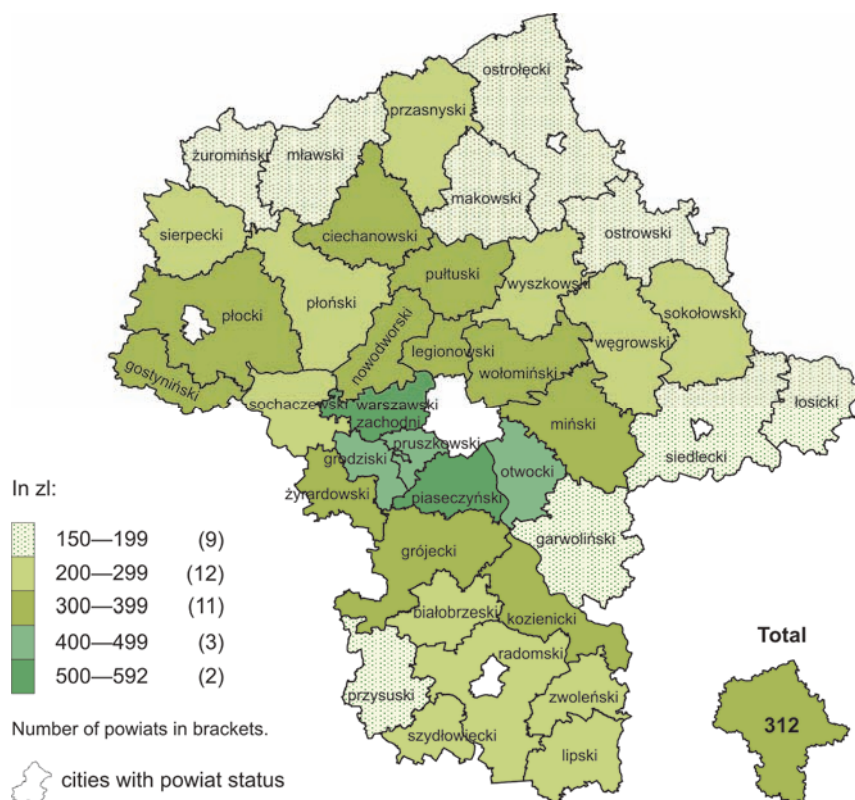
Own revenue of gminas budgets per capita in 2013



Own revenue of budgets of cities with powiat status per capita in 2013



Own revenue of powiats budgets per capita in 2013



EXPENDITURE OF LOCAL GOVERNMENT UNITS BUDGETS

In 2013 total expenditure of local government units amounted to 29411.4 million zł, of these 49.4% were expenditure of cities with powiat status, 33.7% - expenditure of gminas, 9.5% - of powiats, and 7.5% - of the voivodship.

The main burden for local government budgets are current expenditures – in 2013 they amounted to 24556.3 million zł, constituting 83.5% of total expenditure. From this amount the largest part was allocated for wages and salaries together with derivatives (9980.9 million zł) and for purchase of materials and services (6837.0 million zł). The types of expenditure mentioned above constituted 33.9% and 23.2% of total expenditure respectively. There were 4689.2 million zł (15.9% of total expenditure) allocated for investments, which constituted almost the whole of property expenditure.

When comparing the structure of expenditure by types of every level of local government units it might be stated that the highest share of current expenditure was recorded in powiats' budgets (86.8%), and the lowest in the voivodship budget (79.0%). Relatively the largest amount for wages and salaries and derivatives was allocated from powiats' budgets (a total of 49.9% of total expenditure), and the smallest amount from the voivodship budget (14.5%). Purchase of materials and services was the largest burden for cities with powiat status (30.6% of total expenditure), and the smallest for the voivodship budget (10.3%). In the budget of the voivodship a significant item on the expenditure side were grants (with the share of 25.4%). This type of expenditure constituted only 5.7% of total expenditure of gminas. For investments relative majority of resources was allocated from the voivodship budget (20.5%), and the least from powiats' budgets (13.2%).

In 2013, compared with the previous year, total expenditure of local government units was lower by 257.9 million zł (by 0.9%). Higher, than the average, drop was recorded in both the voivodship budget (by 11.0%) and in budgets of cities with powiat status (by 2.9%), while expenditure of powiats' and gminas' budgets increased (by 4.1% and 3.5% respectively).

On the other hand, when analysing the dynamics of expenditure by types it might be stated that current expenditure increased by 0.4% (by 86.1 million zł), and property expenditures were lower by 6.6% (by 344.0 million zł), of these for investments by 8.0% (by 405.4 million zł). Growth in current expenditure resulted mainly from allocating increased amounts for purchase of materials and services – by 160.8 million zł (by 2.4%) and for wages and salaries with derivatives – by 148.4% (by 1.5%).

Table 4. Budgets expenditure of local government units by types in 2013

Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zł								
Total	29411448,8	9899556,2	2207980,9	2804869,7	4886705,6	14517677,5	2802643,9	2191571,2
Current expenditure	24556292,2	8124647,4	1864464,1	2271867,4	3988315,8	12266415,0	2433773,8	1731456,0
of which:								
Grants.....	2260450,5	565177,3	194137,5	183202,2	187837,5	962893,8	174746,2	557633,2
Benefits for natural persons.....	1874905,0	1202614,7	231417,0	296513,3	674684,5	575589,0	87761,6	8939,6
Current expenditure of budgetary units	18316837,3	6149551,7	1399356,5	1717110,6	3033084,6	9535835,3	2031195,4	600254,9
of which:								
wages and salaries.....	8448257,7	3309089,8	765224,6	888288,8	1655576,5	3671627,5	1197383,6	270156,8
derivatives of wages and salaries ^a	1532595,6	629819,2	141953,7	167633,3	320232,2	652723,8	201646,3	48406,3
purchase of materials and services.....	6836977,4	1792021,9	416726,6	545346,7	829948,6	4440413,6	379527,6	225014,2
On debt servicing.....	581604,8	126960,2	34634,8	37708,9	54616,5	356138,6	30620,8	67885,2
Property expenditure	4855156,6	1774908,8	343516,8	533002,2	898389,8	2251262,4	368870,1	460115,2
Of which on investments ^b	4689204,0	1746433,3	328817,7	520519,4	897096,2	2125471,3	368610,1	448689,3
In %								
Total	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0
Current expenditure	83,5	82,1	84,4	81,0	81,6	84,5	86,8	79,0
of which:								
Grants.....	7,7	5,7	8,8	6,5	3,8	6,6	6,2	25,4
Benefits for natural persons.....	6,4	12,1	10,5	10,6	13,8	4,0	3,1	0,4
Current expenditure of budgetary units	62,3	62,1	63,4	61,2	62,1	65,7	72,5	27,4
of which:								
wages and salaries.....	28,7	33,4	34,7	31,7	33,9	25,3	42,7	12,3
derivatives of wages and salaries ^a	5,2	6,4	6,4	6,0	6,6	4,5	7,2	2,2
purchase of materials and services.....	23,2	18,1	18,9	19,4	17,0	30,6	13,5	10,3
On debt servicing.....	2,0	1,3	1,6	1,3	1,1	2,5	1,1	3,1
Property expenditure	16,5	17,9	15,6	19,0	18,4	15,5	13,2	21,0
Of which on investments ^b	15,9	17,6	14,9	18,6	18,4	14,6	13,2	20,5

^a Include contributions to compulsory social security and the Labour Fund. ^b Including grants for financing investment tasks of budgetary establishments.

In the structure of local government units expenditure by division of budget classification in 2013, similarly as in the previous years, the largest share had 'Education' (28.0%) and 'Transport and communication' (21.3%). Expenditure in 'Education' division was the heaviest burden for budgets of gminas and powiats (constituting respectively 39.6% and 30.1% of total expenditure), and expenditure in 'Transport and communication' division – for budgets of cities with powiat status and the voivodship budget (30.7% and 27.9% respectively).

Significant position in expenditure of local government units has 'Social assistance' division with an average share of 9.2% and 'Public administration' – 8.8%. Gminas' budgets are highly burdened by expenditure in 'Municipal economy and environmental protection' division (8.8% of total expenditure), budgets of cities with powiat status by expenditure in 'Dwelling economy' division (7.9%), and powiats' budgets in 'Educational care' division (6.9%) and 'Health care' (6.8%). In the voivodship budget relatively high amounts were allocated for 'Miscellaneous settlements' (22.8%), 'Culture and national heritage' (7.5%), 'Health care' (6.3%) and 'Agriculture and hunting' (6.2%).

Table 5. Budgets expenditure of local government units by division in 2013

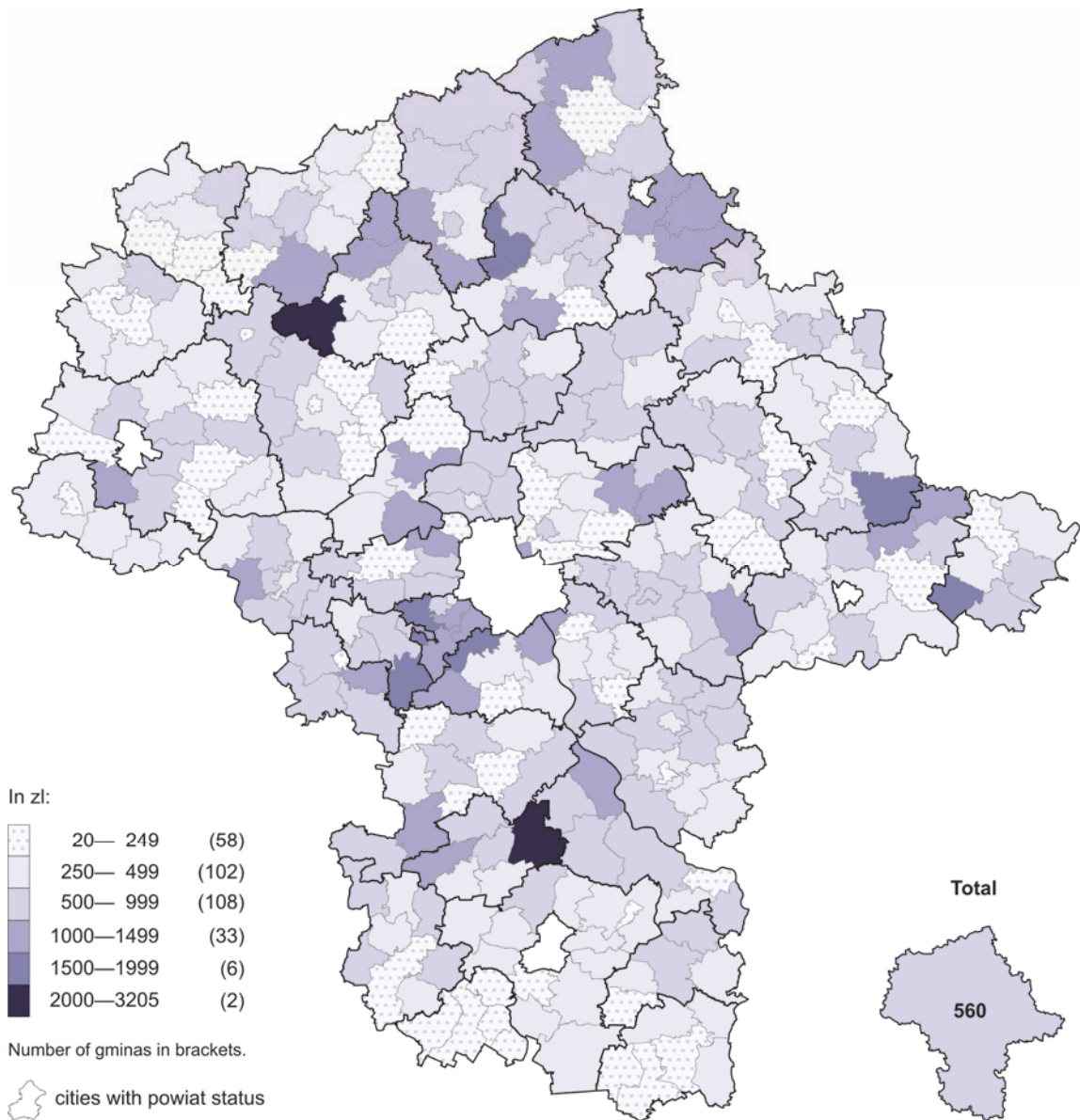
Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zł								
Total	29411448,8	9899556,2	2207980,9	2804869,7	4886705,6	14517677,5	2802643,9	2191571,2
of which:								
Agriculture and hunting.....	542954,6	404891,3	2287,0	49605,0	352999,4	209,0	1190,0	136664,2
Transport and communication	6270465,0	826178,3	217310,7	227263,6	381604,1	4459081,5	372783,2	612422,0
Dwelling economy	1449218,8	270420,9	101444,5	105437,4	63539,0	1142000,0	18905,4	17892,4
Service activity.....	135676,9	26870,6	6563,7	9377,7	10929,2	52729,7	32876,0	23200,5
Public administration	2585074,7	1094311,7	219926,8	279305,8	595079,0	980326,6	329497,3	180939,1
Public safety and fire care	579684,8	128102,9	26380,3	42145,2	59577,3	311475,8	140106,0	—
Public debt servicing ^a	582086,8	127307,7	34756,0	37719,9	54831,7	356278,1	30615,8	67885,2
Miscellaneous settlements....	1506140,5	76899,7	3403,9	42606,3	30889,5	821684,2	107133,0	500423,6
Education	8231960,1	3921800,6	875139,2	1058244,8	1988416,7	3342426,5	842574,0	125158,9
Health care	712013,1	64013,4	17400,5	21904,3	24708,5	319512,2	189885,9	138601,6
Social assistance.....	2716000,2	1319696,1	294793,2	342175,3	682727,5	995601,4	377536,1	23166,7
Other tasks in the sphere of social assistance	380405,8	50399,4	13384,3	16231,7	20783,4	166006,2	120109,8	43890,4
Educational care.....	741730,8	126029,7	29609,4	34032,8	62387,6	402105,8	194679,8	18915,4
Municipal economy and environmental protection ..	1336526,9	869649,7	198833,0	346612,2	324204,5	456904,9	5521,1	4451,3
Culture and national heritage	912780,1	299220,1	76715,1	93762,4	128742,7	436156,1	13843,7	163560,3
Physical culture	415038,6	220067,8	75187,6	78851,0	66029,2	176800,2	7050,7	11119,8
In %								
Total	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0
of which:								
Agriculture and hunting.....	1,8	4,1	0,1	1,8	7,2	0,0	0,0	6,2
Transport and communication	21,3	8,3	9,8	8,1	7,8	30,7	13,3	27,9
Dwelling economy	4,9	2,7	4,6	3,8	1,3	7,9	0,7	0,8
Service activity.....	0,5	0,3	0,3	0,3	0,2	0,4	1,2	1,1
Public administration	8,8	11,1	10,0	10,0	12,2	6,8	11,8	8,3
Public safety and fire care	2,0	1,3	1,2	1,5	1,2	2,1	5,0	—
Public debt servicing ^a	2,0	1,3	1,6	1,3	1,1	2,5	1,1	3,1
Miscellaneous settlements....	5,1	0,8	0,2	1,5	0,6	5,7	3,8	22,8
Education	28,0	39,6	39,6	37,7	40,7	23,0	30,1	5,7
Health care	2,4	0,6	0,8	0,8	0,5	2,2	6,8	6,3
Social assistance.....	9,2	13,3	13,4	12,2	14,0	6,9	13,5	1,1
Other tasks in the sphere of social assistance	1,3	0,5	0,6	0,6	0,4	1,1	4,3	2,0
Educational care.....	2,5	1,3	1,3	1,2	1,3	2,8	6,9	0,9
Municipal economy and environmental protection ..	4,5	8,8	9,0	12,4	6,6	3,1	0,2	0,2
Culture and national heritage	3,1	3,0	3,5	3,3	2,6	3,0	0,5	7,5
Physical culture	1,4	2,2	3,4	2,8	1,4	1,2	0,3	0,5

^a Include expenditure on public debt servicing and on current expenditure of budgetary units related with this service.

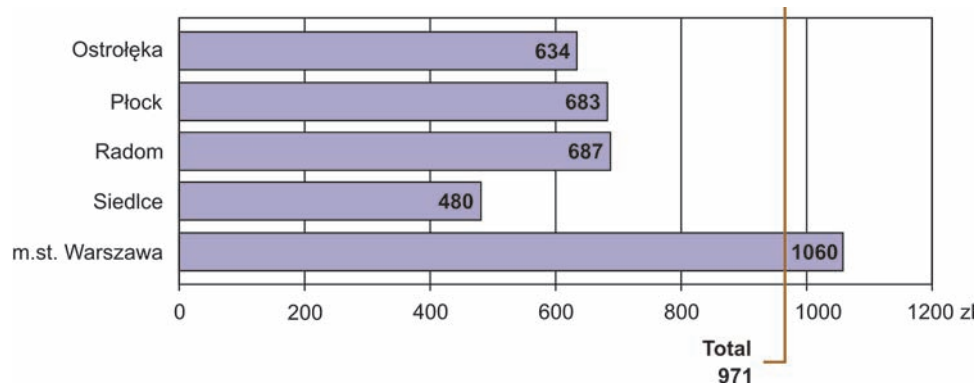
In 2013 gminas' expenditure per capita amounted to 3176 zł on average, but in urban-rural gminas it was by 331 zł on average higher than in urban gminas and by 39 zł higher than in rural gminas. Relatively the highest expenditure incurred gminas: Lesznowola (6779 zł) and Podkowa Leśna (6314 zł), and the lowest expenditure gminas: Gostynin (urban gmina; 2202 zł), Przysucha (2248 zł), Radzymin (2284 zł) and Lipsko (2295 zł). It is also worth noticing that in calculation per capita the gmina with the highest expenditure allocated over 3 times larger amount than the gmina with the lowest expenditure.

Expenditure on investments in gminas of the Mazowieckie voivodship was estimated at 560 zł per capita on average. Relatively the highest amounts from their budgets allocated gminas: Stromiec (3205 zł) and Głinojeck (2182 zł), and the lowest amounts gminas: Biezuń and Wierzbno (20 zł each) and Jastrząb (27 zł). When comparing expenditure on investments in every gmina *per capita* significant disproportions might be observed – ratio between the highest and the lowest expenditure is 163:1.

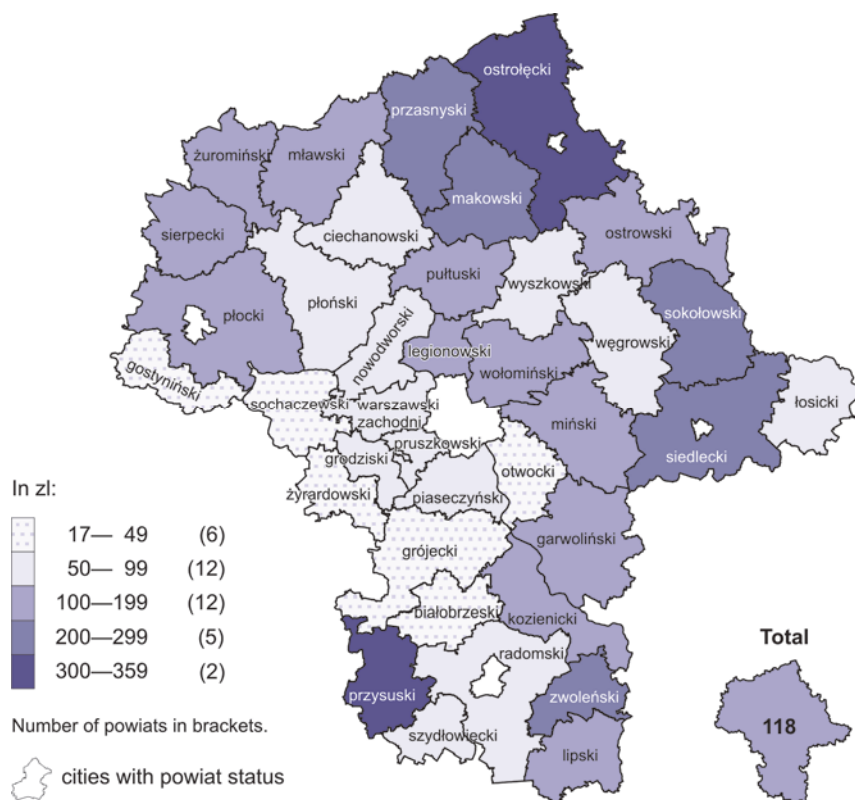
Expenditure on investment of gminas budgets per capita in 2013



Expenditure on investment of budgets of cities with powiat status per capita in 2013



Expenditure on investment of powiats budgets per capita in 2013



Average budget expenditure of cities with powiat status was as high as 6629 zł per capita, of these expenditure on investments amounted to 971 zł. The highest expenditure per capita, both total and on investment incurred m.st. Warszawa (7070 zł and 1060 zł respectively), and the lowest – Radom city (4601 zł and 687 zł respectively) and Siedlce (4739 zł and 480 zł).

Total expenditure of powiats' budgets in 2013 amounted to 899 zł per capita on average. Relatively the highest expenditure was recorded in powiats: przysuski (1599 zł) and pułtuski (1526 zł), and the lowest in: siedlecki (579 zł), nowodworski (647 zł) and wołomiński (698 zł).

Slightly different in territorial division was expenditure on investments from powiats' budgets – the highest was recorded in powiats: ostrołęcki (359 zł per capita) and przysuski (329 zł), and the lowest in: żyrardowski (17 zł) and gostyniński (26 zł). Average level of this rate for the Mazowieckie voivodship amounted to 118 zł.

Moreover, there was an average of 413 zł per capita spent from the voivodship budget, of these 85 zł was allocated for investments.

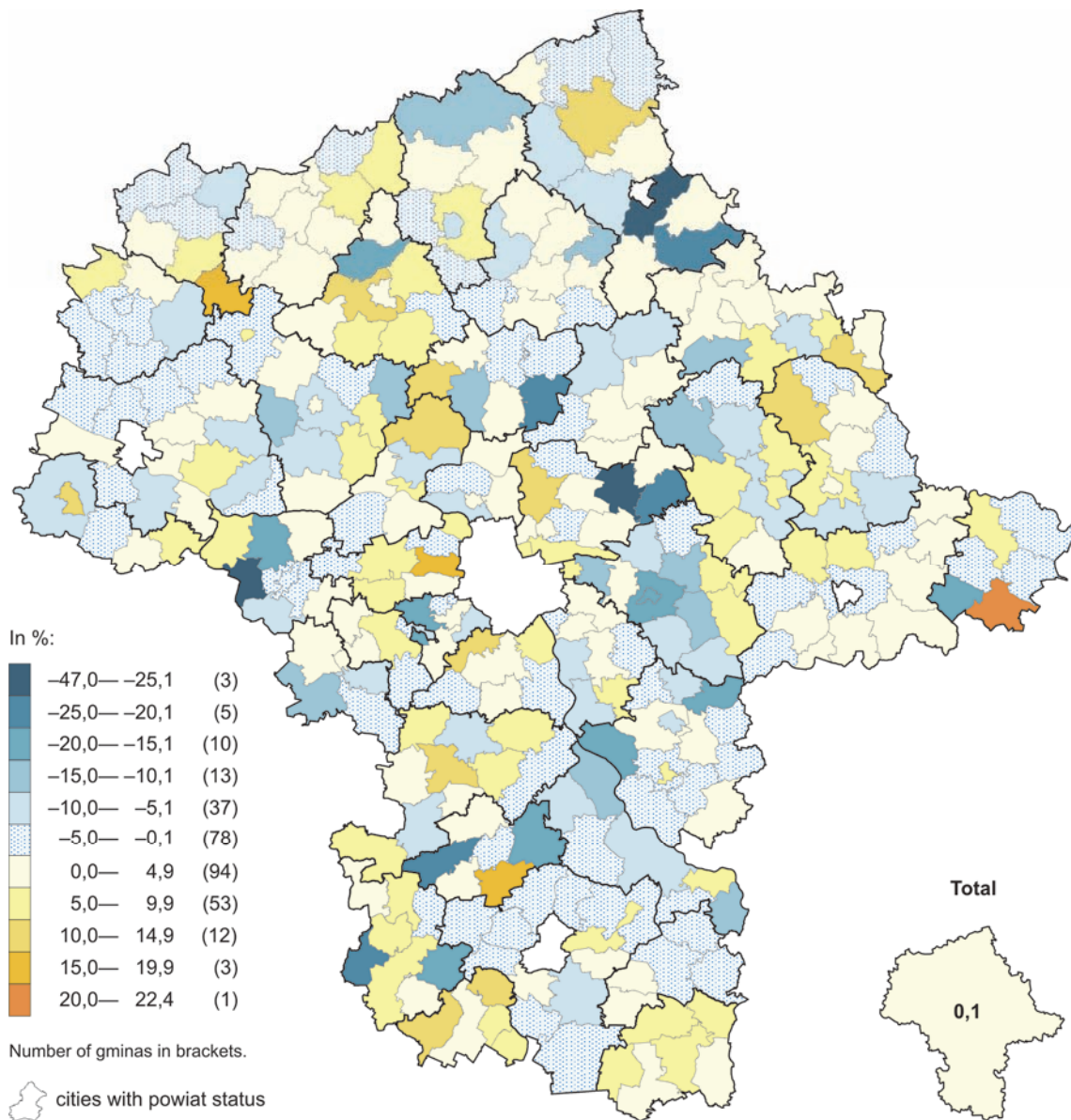
BUDGETS RESULT OF LOCAL GOVERNMENT UNITS

In 2013 budgets of local government units of the Mazowieckie voivodship closed with an overall deficit of 58.2 million zł (by 90.8% lower than in 2012). This amount comprised deficit of cities with powiat status (30.9 million zł), voivodship (26.9 million zł) and powiats (14.6 million zł), and gminas' budget surplus (14.2 million zł). Compared with the previous year, budget deficit of cities with powiat status was lower by 95.7%, deficit of powiats – by 36.6%, and the surplus of gminas – by 83.8%. The voivodship budget in 2013 had a negative result, while in the previous year – positive.

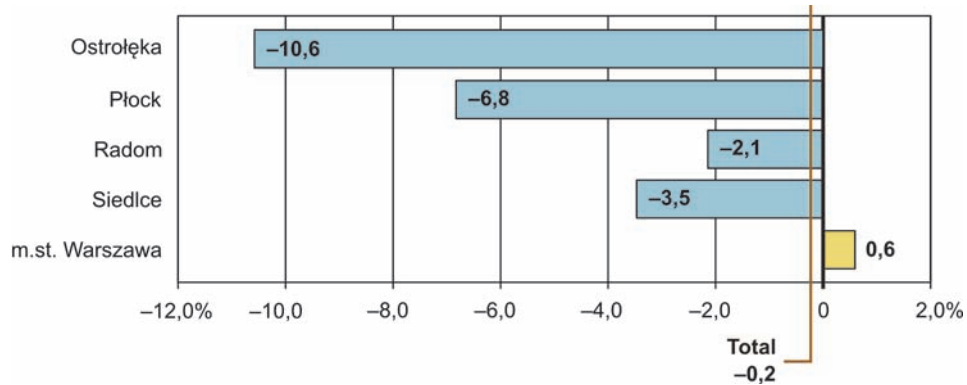
For 352 functioning local government units in our voivodship in 183 there was a budget surplus, which constituted 52.0% of the total. For 111 units the ratio between surplus and performed revenue did not exceed 5%, and in the case of 16 units this rate was higher than 10%. Deficit was recorded in 169 units, and in 35 units deficit exceeded 10% of revenue. Among units with budget deficit the most numerous group were units with a ratio between deficit and revenue below

5%; their share amounted to 55.6%. Detailed distribution of local government units by size of budget deficit/surplus present the charts below.

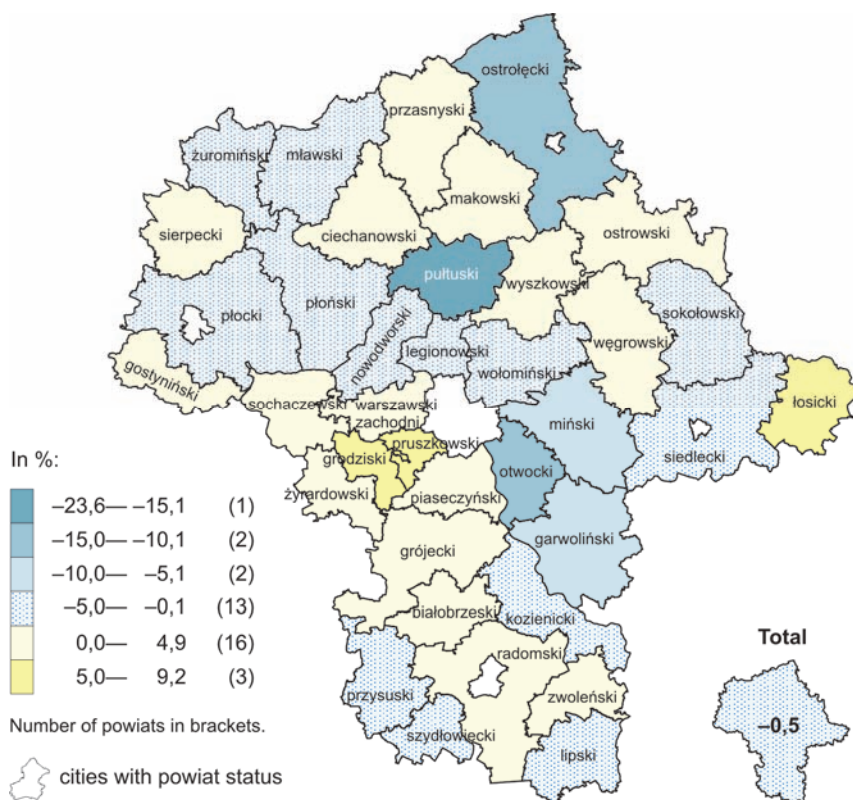
Gminas by ratio of budget result to total revenue in 2013



Cities with powiat status by ratio of budget result to total revenue in 2013



Powiats by ratio of budget result to total revenue in 2013



Among 309 gminas of the Mazowieckie voivodship in 147 expenditure exceeded the revenue, and in 163 budget resources were not entirely spent. Gminas with relatively the highest deficit were: Rzekuń, where expenditure exceeded revenue by 47.0%, Tuszcz with a deficit of 26.4% and Rybno – 26.3%. Gminas which achieved the highest – compared with their revenue – budget surplus were: Huszlew (ratio 22.4%), Stare Babice (17.5%), Siemiątkowo (16.5%) and Stara Błotnica (15.5%).

In 2013 only m.st. Warszawa had a budget surplus (as high as 0.6% of total revenue), while the other cities with powiat status recorded a deficit – relatively the highest in Ostrołęka (10.6%), and the lowest in Radom (2.1%).

Among 37 powiats of our voivodship 18 recorded a deficit, and in 19 there was a budget surplus. Relatively the highest deficit was in pultuski powiat (where expenditure exceeded revenue by 23.6%), while the highest budget surplus was in pruszkowski powiat (9.2%).

The voivodship budget closed with a deficit of 1.2% of total revenue in 2013.