



STATISTICAL OFFICE IN WARSAW
1 Sierpnia 21, 02-134 Warszawa

Brief information

Prepared on 30.09.2015

Contact: e-mail: sekretariatUSWAW@stat.gov.pl
tel.: 22 464 23 15
fax: 22 846 76 67

Internet: warszawa.stat.gov.pl

**BUDGETS OF LOCAL GOVERNMENT UNITS
IN MAZOWIECKIE VOIVODSHIP IN 2014**

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 (unified 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 (unified text Journal of Laws 2013, item 594, with later amendments),
- Law on Powiat Local Government, dated 5 VI 1998 (unified text Journal of Laws 2013, item 595, with later amendments),
- Law on Voivodship Local Government, dated 5 VI 1998 (unified text Journal of Laws 2013, item 596, with later amendments),
- Law on Incomes of Local Government Units, dated 13 XI 2003 (unified text Journal of Laws 2014, item 1115, with later amendments),
- the Minister of Finance Regulation dated 16 I 2014 on Budgetary Reporting (Journal of Laws 2014, item 119),
- the Minister of Finance Regulation dated 2 III 2010 on Detailed Classification of Incomes, Expenses, Revenues and Expenditures, and Funds from Foreign Resources (Journal of Laws No. 38, item 207, with later amendments).

The presented data on revenue and expenditure by divisions cover all the paragraphs of revenue/expenditure paragraphs realized in that 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.

* *
*

There were 37 powiats, 5 cities with powiat status and 314 gminas in the Mazowieckie voivodship as of 1 January 2014. Cities with powiat status realizes tasks of both 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, 51 are urban-rural gminas, and 228 – rural gminas. Compared with a previous year one gmina (Mrozy) changed its status from rural into urban-rural.

Table 1. Revenue, expenditure and budgets result of local government units in 2014

Specification	Revenue	Expenditure	Result	Revenue	Expenditure	Revenue per capita	Expenditure per capita	Result per capita	Revenue per capita	Expenditure per capita
	in mln zł			2013 = 100		in zł			2013 = 100	
Total	32208.0	32056.4	151.6	109.7	109.0	x	x	x	x	x
Gminas	10545.3	10597.0	-51.6	106.4	107.0	3374	3390	-17	106.1	106.8
urban	2407.1	2353.1	54.0	107.7	106.6	3201	3129	72	107.5	106.3
urban-rural	2962.3	3002.3	-40.0	104.9 ^a	105.8 ^a	3408	3454	-46	104.4 ^a	105.3 ^a
rural	5175.9	5241.6	-65.7	106.6 ^a	108.0 ^a	3440	3484	-44	106.4 ^a	107.8 ^a
Cities with powiat status	16243.1	16002.5	240.6	112.1	110.2	7387	7277	109	111.7	109.8
Powiats	2951.3	2950.1	1.2	105.9	105.3	944	944	0	105.6	105.0
Voivodship	2468.2	2506.8	-38.6	114.0	114.4	464	471	-7	113.7	114.0

^a Dynamics indicator was calculated in comparable conditions.

REVENUE OF LOCAL GOVERNMENT UNITS BUDGETS

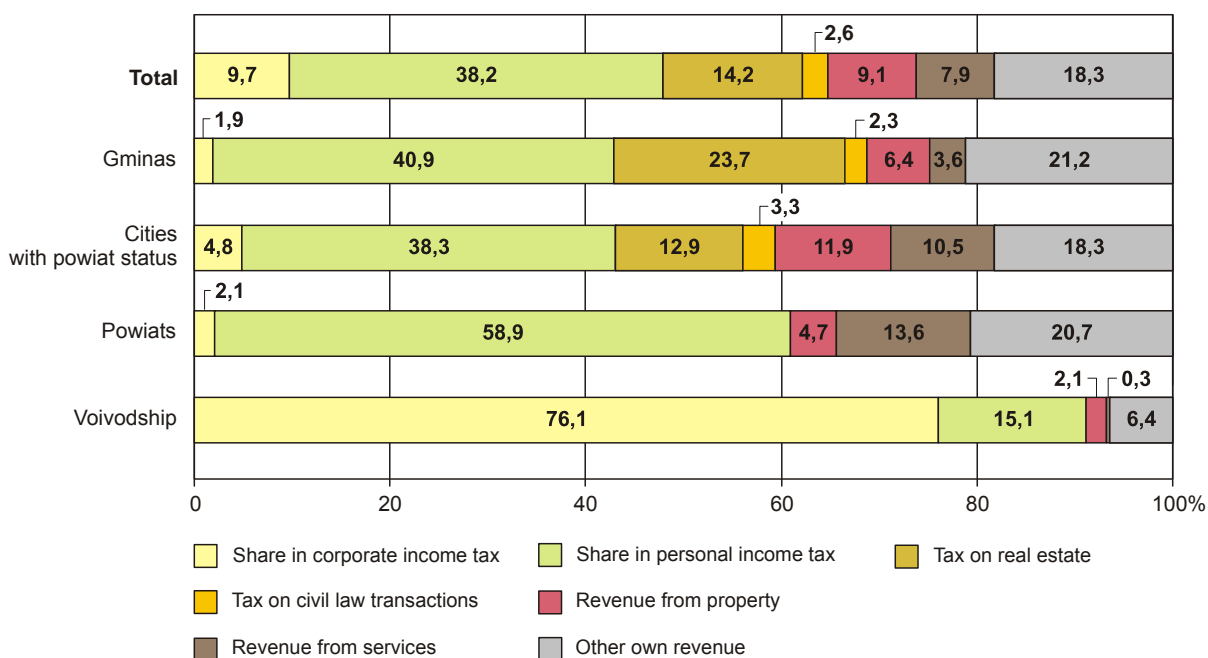
In 2014 local government units of Mazowieckie voivodship realised total revenues as high as 32208.0 mln zł. This amount includes mainly revenues of cities with powiat status and of gminas (a share of 50.4% and 32.7% respectively), and to a minor extent – of powiats and the voivodship (9.2% and 7.7%).

The main source of revenue of local government units is own revenue – in 2014 as high as 19880.8 mln zł, constituting 61.7% of total revenue (by 0.6 p. p. more than in the previous year). The highest share of own revenue in total revenue was recorded in budgets of cities with powiat status – 71.5% and in the budget of the voivodship – 66.2%, and lower share in gminas' – 52.9% and powiats' budgets – 35.8%.

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 2014 revenue from PIT amounted to 7593.3 mln zł, and from CIT – 1923.3 mln zł, which constituted respectively 38.2% 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 (58.9%), and from corporate income tax – in the voivodship budget (76.1%). 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 23.7% and 12.9% of own revenue of the units.

Structure of own revenue of local government units by type in 2014



Apart from own revenue, in 2014 general subvention from the state budget hit the accounts of local government units. It was as high as 6499.1 mln zł, i.e. 20.2% of total revenue. The largest part of the general subvention (82.2%) constituted educational part – 5344.2 mln zł. The highest share of general subvention was in the revenues of powiats' budgets (39.7%), and the lowest – in the budget of the voivodship (5.0%).

Moreover, the local government units received grants in the amount of 5828.0 mln zł, of these 2476.4 mln zł were grants from paragraphs 200 and 620 of budget classification¹. Grants in total amounted to 18.1% of total revenue, ranging from 15.1% in budgets of cities with powiat status to 28.8% in the voivodship budget.

Compared with 2013, total revenue of local government units was higher by 2854.8 mln zł, i.e. by 9.7%. The increase was recorded in all types of local government units – relatively higher in the voivodship budget (by 14.0%) and in cities with powiat status (by 12.1%), while lower in gminas (by 6.4%) and powiats (by 5.9%).

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 due to increased amount of grants from paragraphs 200 and 620 of budget classification – by 813.7 mln zł (by 48.9%) and due to higher revenue from share in incomings from personal income tax – by 577.3 mln zł (by 8.2%). There was a large increase in the revenue from property – by 252.1 mln zł (by 16.1%) and grants received from state appropriated funds – by 168.8 mln zł (by 398.7%).

Table 2. Local government units budgets revenue by type in 2014

Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zlotys								
T o t a l	32207988.4	10545323.0	2407099.7	2962283.7	5175939.7	16243079.2	2951337.5	2468248.8
Own revenue	19880803.4	5581338.8	1563583.3	1774265.2	2243490.3	11608241.2	1057704.9	1633518.5
of which:								
Share in income tax	9516638.0	2383761.3	748182.1	799198.5	836380.7	4999437.2	644854.4	1488585.2
corporate income tax	1923324.2	103435.5	27693.6	43261.6	32480.3	555276.8	22063.6	1242548.3
personal income tax	7593313.9	2280325.8	720488.4	755936.9	803900.5	4444160.4	622790.8	246036.9
Tax on real estate	2819370.7	1323565.6	344703.2	446884.1	531978.3	1495805.0	x	x
Agricultural tax	154834.8	152441.0	1945.5	30248.1	120247.4	2393.8	x	x
Tax on means of transport	185358.0	137961.1	33011.0	35056.3	69893.8	47396.9	x	x
Tax on civil law transactions	507916.1	127286.2	37934.3	46776.5	42575.4	380629.9	x	x
Stamp duty	130131.2	26509.0	12023.3	9685.3	4800.4	103622.1	x	x
Revenue from property	1818160.0	358264.7	126567.8	94535.5	137161.4	1375962.6	50147.4	33785.3
Revenue from services	1565861.4	200632.3	31924.1	58601.2	110107.1	1216912.9	144114.6	4201.6
Funds for additional financing of own tasks from other sources	110121.4	82206.3	11053.4	21700.3	49452.5	24041.7	3632.8	240.7
Grants	5828046.7	1947085.0	376012.3	472880.1	1098192.6	2447753.0	722806.4	710402.3
of which:								
From the state budget	2901641.7	1397574.9	267239.3	353671.1	776664.5	849262.7	454708.6	200095.5
for tasks:								
for government administration tasks	2068266.8	998008.2	174922.2	237650.1	585435.9	566734.5	320558.7	182965.4
for own tasks	825535.7	397378.4	91861.5	114873.8	190643.1	277822.2	133205.0	17130.1
For tasks realized on the basis of agreements between local government units	148888.4	27195.7	8666.5	5029.1	13500.1	66843.5	48114.3	6734.8
Received from state appropriated funds	211090.5	21520.9	5426.2	2526.2	13568.4	177905.1	6129.4	5535.2
From paragraphs 200 and 620 ^a	2476362.4	483243.4	93939.3	104591.1	284713.0	1352656.2	144661.3	495801.6
General subvention from the state budget	6499138.4	3016899.2	467504.1	715138.4	1834256.8	2187085.0	1170826.3	124327.9
Of which educational part	5344208.9	2291078.4	452153.9	601367.6	1237556.9	2038161.5	916121.1	98847.9
In percent								
T o t a l	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Own revenue	61.7	52.9	65.0	59.9	43.3	71.5	35.8	66.2
of which:								
Share in income tax	29.5	22.6	31.1	27.0	16.2	30.8	21.8	60.3
corporate income tax	6.0	1.0	1.2	1.5	0.6	3.4	0.7	50.3
personal income tax	23.6	21.6	29.9	25.5	15.5	27.4	21.1	10.0
Tax on real estate	8.8	12.6	14.3	15.1	10.3	9.2	x	x
Agricultural tax	0.5	1.4	0.1	1.0	2.3	0.0	x	x
Tax on means of transport	0.6	1.3	1.4	1.2	1.4	0.3	x	x
Tax on civil law transactions	1.6	1.2	1.6	1.6	0.8	2.3	x	x
Stamp duty	0.4	0.3	0.5	0.3	0.1	0.6	x	x
Revenue from property	5.6	3.4	5.3	3.2	2.6	8.5	1.7	1.4
Revenue from services	4.9	1.9	1.3	2.0	2.1	7.5	4.9	0.2
Funds for additional financing of own tasks from other sources	0.3	0.8	0.5	0.7	1.0	0.1	0.1	0.0
Grants	18.1	18.5	15.6	16.0	21.2	15.1	24.5	28.8
of which:								
From the state budget	9.0	13.3	11.1	11.9	15.0	5.2	15.4	8.1
for tasks:								
for government administration tasks	6.4	9.5	7.3	8.0	11.3	3.5	10.9	7.4
for own tasks	2.6	3.8	3.8	3.9	3.7	1.7	4.5	0.7
For tasks realized on the basis of agreements between local government units	0.5	0.3	0.4	0.2	0.3	0.4	1.6	0.3
Received from state appropriated funds	0.7	0.2	0.2	0.1	0.3	1.1	0.2	0.2
From paragraphs 200 and 620 ^a	7.7	4.6	3.9	3.5	5.5	8.3	4.9	20.1
General subvention from the state budget	20.2	28.6	19.4	24.1	35.4	13.5	39.7	5.0
Of which educational part	16.6	21.7	18.8	20.3	23.9	12.5	31.0	4.0

^a Of the classification of budget revenue and expenditure.

In the structure of revenue of local government units by division of budget classification, the main item is 'Income tax from legal persons, natural persons and other organizational units without legal personality'. From this source in 2014 came 45.5% of total revenue (by 0.4 p. p. less than in the previous year). The revenue under discussion had the highest share in the voivodship budget (60.7%), and the lowest in powiats' budgets (24.4%). A significant source of revenue are also 'Miscellaneous settlements', which constituted 22.2% on average (ranging from 13.8% in budgets of cities with powiat status to 39.8% in powiats' budgets). Moreover, a significant share constituted revenues from 'Transport and communication' (9.2%), 'Dwelling economy' (8.2%) and 'Social assistance' (5.7%).

Table 3. Local government units budgets revenue by division in 2014

Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zlotys								
Total	32207988.4	10545323.0	2407099.7	2962283.7	5175939.7	16243079.2	2951337.5	2468248.8
of which:								
Agriculture and hunting.....	390518.2	272869.5	1246.6	35165.6	236457.3	138.7	5603.9	111906.1
Transport and communication	2952021.4	130054.5	62265.2	28545.1	39244.2	2582439.8	143987.7	95539.4
Dwelling economy	2631271.7	382170.0	146360.4	91356.5	144453.1	2126826.2	87651.5	34624.0
Service activities.....	116424.1	25806.3	9183.6	2034.1	14588.7	25943.5	52916.6	11757.6
Public administration	248843.2	95513.1	13976.1	32180.6	49356.5	76117.3	57250.8	19962.0
Public safety and fire care	326528.7	22660.6	1373.3	10609.9	10677.5	165152.6	138715.5	—
Income tax from legal persons, natural persons and other organizational units without legal personality	14651051.7	4474891.1	1280106.4	1470268.1	1724516.7	7958521.9	718808.0	1498830.6
Miscellaneous settlements.....	7152063.2	3085670.2	472930.4	741387.5	1871352.3	2242284.1	1175202.1	648906.8
Education	589649.6	333554.0	80459.0	83377.4	169717.6	193947.6	57217.8	4930.2
Health care	205758.8	979.8	258.6	121.0	600.3	61860.1	132506.3	10412.6
Social assistance.....	1824292.5	1047136.2	209384.1	262337.7	575414.3	504878.4	264709.6	7568.4
Other tasks in sphere of social policy.....	177228.5	40260.6	12339.4	9403.5	18517.7	60503.1	70210.9	6253.9
Educational care.....	73669.2	37507.2	6015.5	7799.2	23692.4	21824.6	14075.3	262.1
Municipal economy and environmental protection	548819.2	385011.3	79439.5	133490.5	172081.3	148420.1	11303.9	4083.8
Culture and national heritage.....	55115.9	34531.6	3215.4	16580.7	14735.5	14614.7	4382.3	1587.3
Physical education.....	86820.9	57595.7	12801.5	19939.7	24854.5	26942.6	2282.7	—
In percent								
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
of which:								
Agriculture and hunting.....	1.2	2.6	0.1	1.2	4.6	0.0	0.2	4.5
Transport and communication	9.2	1.2	2.6	1.0	0.8	15.9	4.9	3.9
Dwelling economy	8.2	3.6	6.1	3.1	2.8	13.1	3.0	1.4
Service activities.....	0.4	0.2	0.4	0.1	0.3	0.2	1.8	0.5
Public administration	0.8	0.9	0.6	1.1	1.0	0.5	1.9	0.8
Public safety and fire care	1.0	0.2	0.1	0.4	0.2	1.0	4.7	—
Income tax from legal persons, natural persons and other organizational units without legal personality	45.5	42.4	53.2	49.6	33.3	49.0	24.4	60.7
Miscellaneous settlements.....	22.2	29.3	19.6	25.0	36.2	13.8	39.8	26.3
Education	1.8	3.2	3.3	2.8	3.3	1.2	1.9	0.2
Health care	0.6	0.0	0.0	0.0	0.0	0.4	4.5	0.4
Social assistance.....	5.7	9.9	8.7	8.9	11.1	3.1	9.0	0.3
Other tasks in sphere of social policy.....	0.6	0.4	0.5	0.3	0.4	0.4	2.4	0.3
Educational care.....	0.2	0.4	0.2	0.3	0.5	0.1	0.5	0.0
Municipal economy and environmental protection	1.7	3.7	3.3	4.5	3.3	0.9	0.4	0.2
Culture and national heritage.....	0.2	0.3	0.1	0.6	0.3	0.1	0.1	0.1
Physical education.....	0.3	0.5	0.5	0.7	0.5	0.2	0.1	—

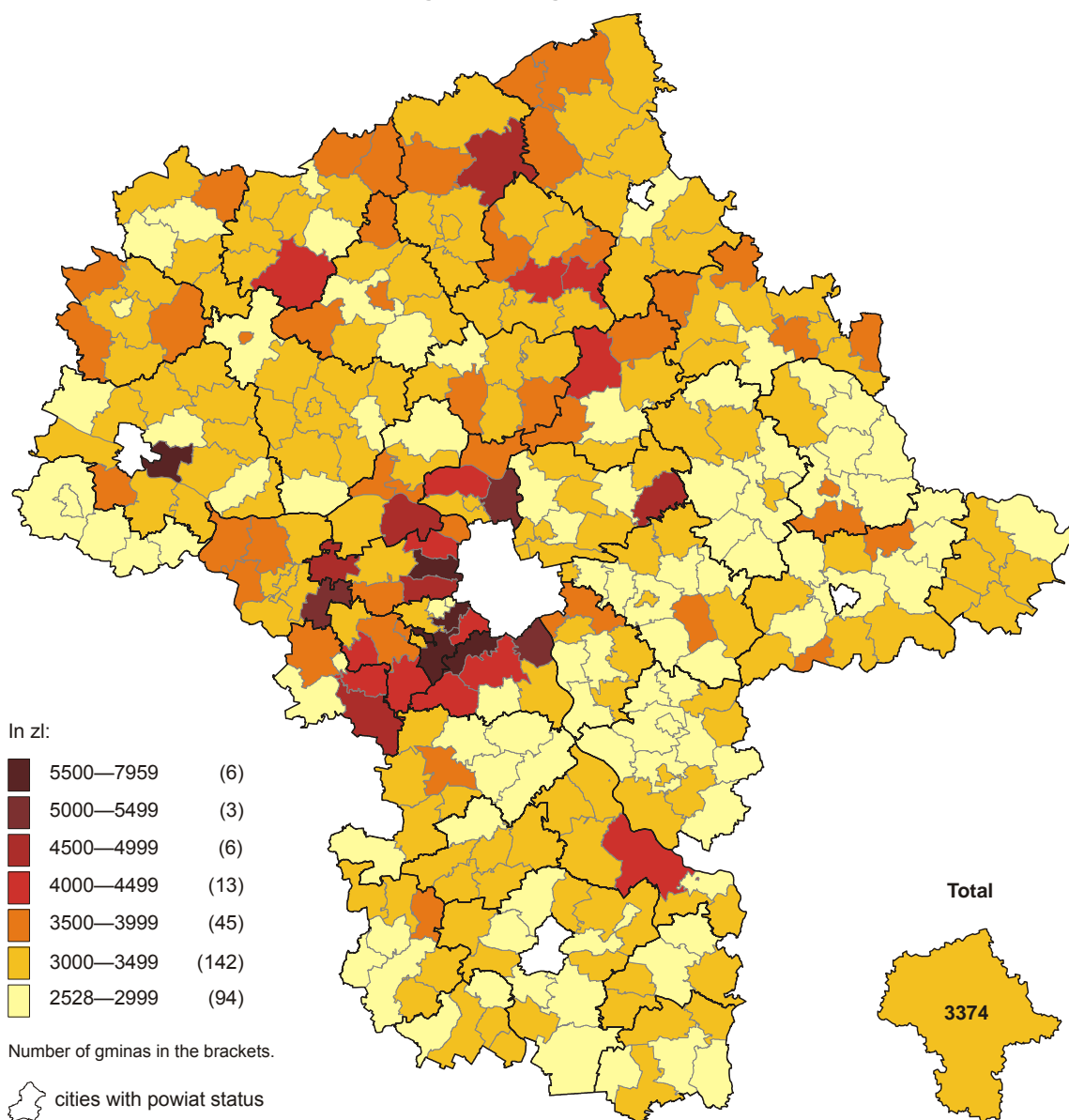
Units of different levels of local government differ (significantly) from each other in the amount of revenue per capita. [see table 1]

An average value of this rate for gminas in 2014 was as high as 3374 zł, but in rural gminas it was by 239 zł higher than in urban gminas, and by 32 zł higher than in urban-rural gminas. Relatively the highest revenue was recorded in gminas: Lesznowola (7959 zł), Podkowa Leśna (6578 zł) and Nadarzyn (6185 zł), the lowest, in turn, in gminas: Joniec (2528 zł) and Solec nad Wisłą (2535 zł). It indicates that revenues of gminas with the highest per capita revenues were three times as high as in gminas with the lowest revenue.

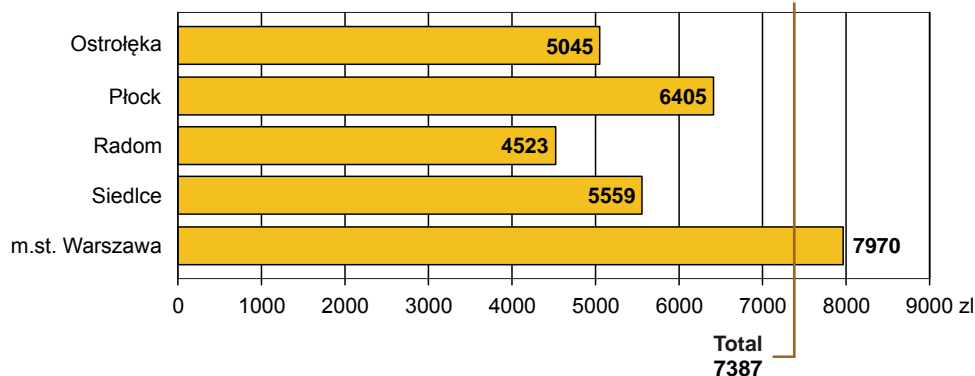
There was an average revenue of 7387 zł per capita from budgets of cities with powiat status – ranging from 4523 zł in Radom to 7970 zł in m.st. Warszawa.

Total revenue of powiats' budgets amounted to an average of 944 zł per capita. Relatively the highest revenues were in powiats: przysuski (1776 zł) and przasnyski (1564 zł), and the lowest in: siedlecki (589 zł) and nowodworski (678 zł).

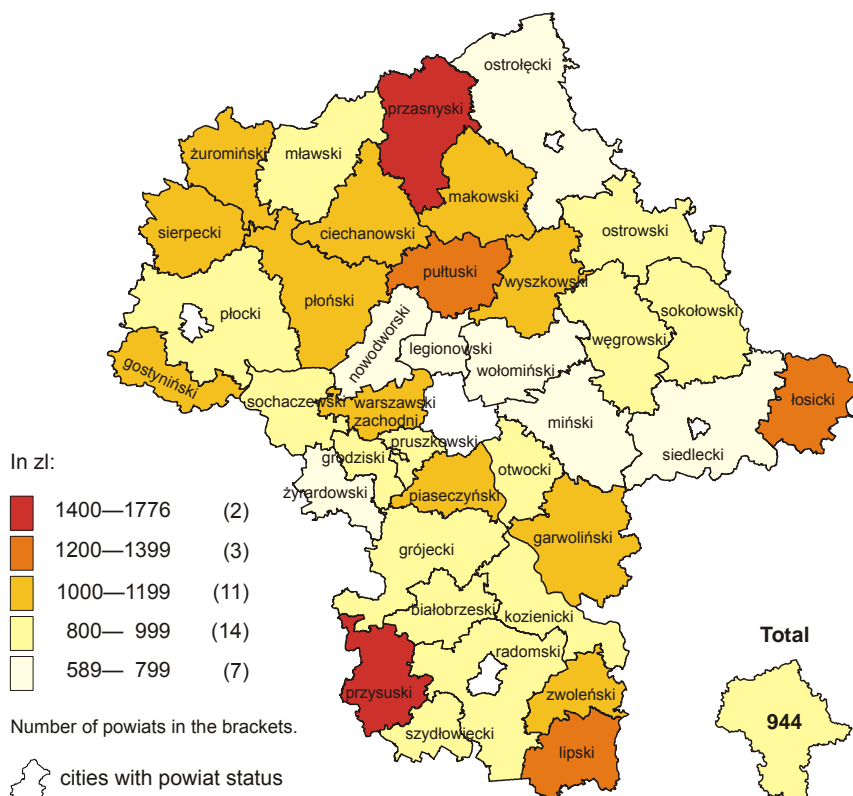
Revenue of gminas budgets per capita in 2014



Revenue of cities with powiat status budgets per capita in 2014



Revenue of powiats budgets per capita in 2014



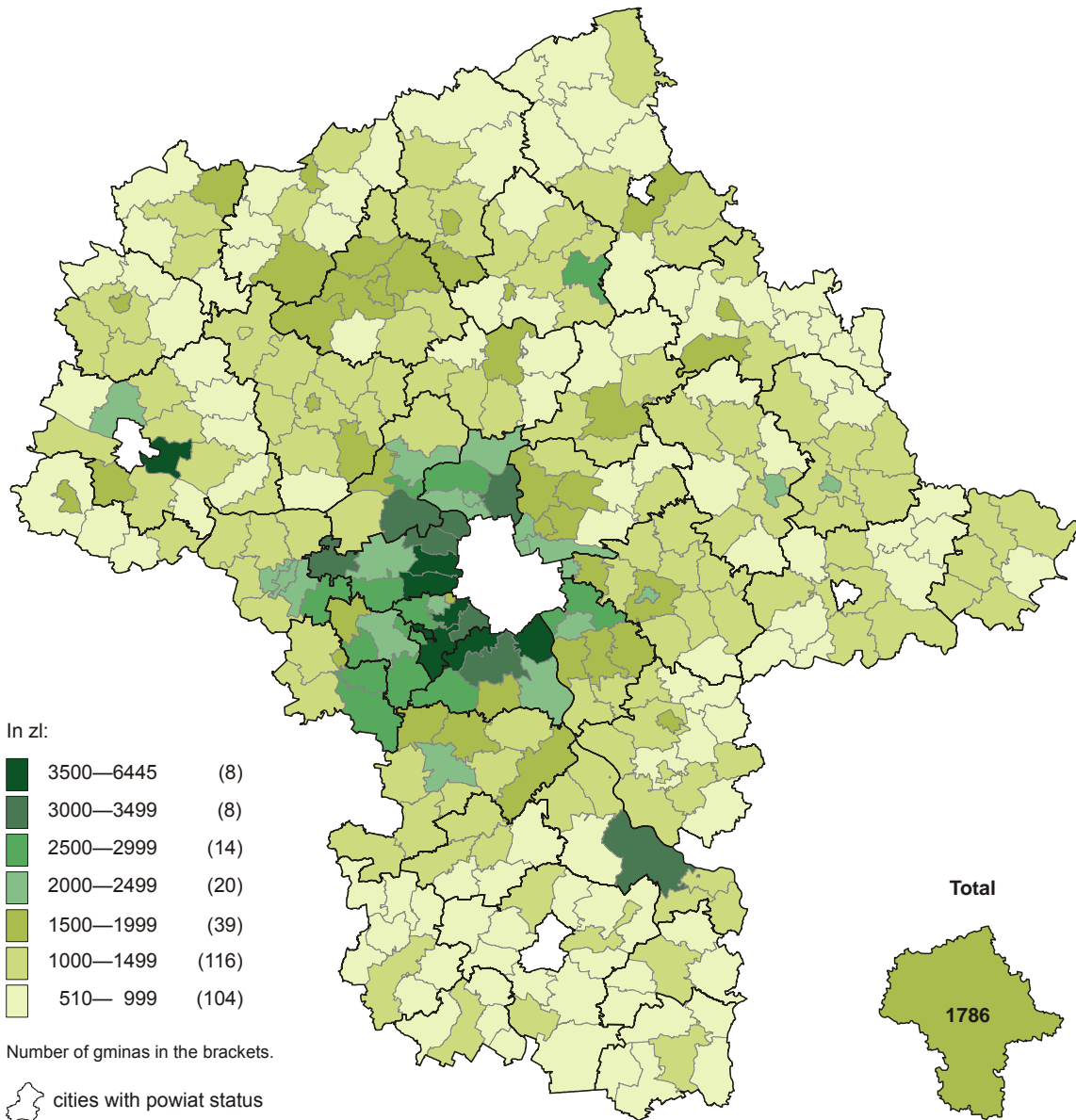
Apart from the above mentioned amounts there was 464 zł on average per capita of total revenue from the voivodship budget, of these 307 zł was own revenue.

Own revenue of gminas' budgets amounted to 1786 zł per capita on average in 2014; by 588 more in urban than in rural gminas. Relatively the highest own revenue was recorded in gminas: Lesznowola (6445 zł), Nadarzyn (4889 zł) and Stare Babice (4883 zł), and the lowest in gminas: Lutocin (510 zł), Rusinów (537 zł) and Mirów (549 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.

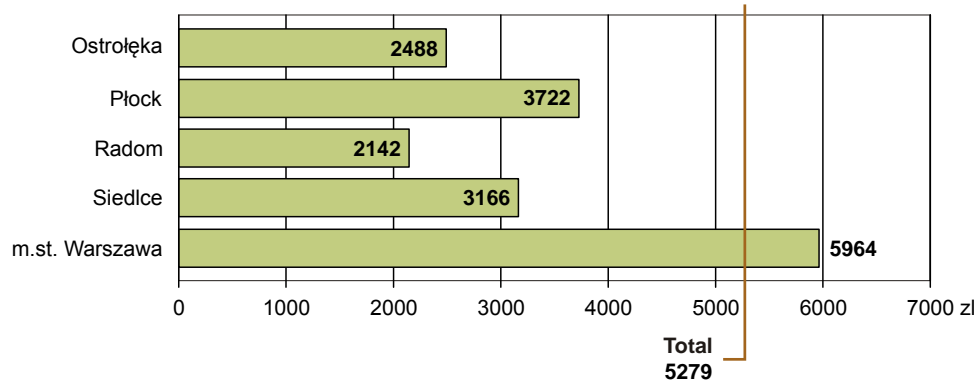
In cities with powiat status there was an average of 5279 zł of own revenue per capita – the least in Radom (2142 zł), and the most in m.st. Warszawa (5964 zł).

By contrast, there was an average of 338 zł of own revenue per capita in powiats. Relatively the highest own revenue were in powiats: piaseczyński (670 zł), warszawski zachodni (575 zł) and pruszkowski (531 zł), and the lowest in powiats: łosicki (172 zł) and siedlecki (174 zł).

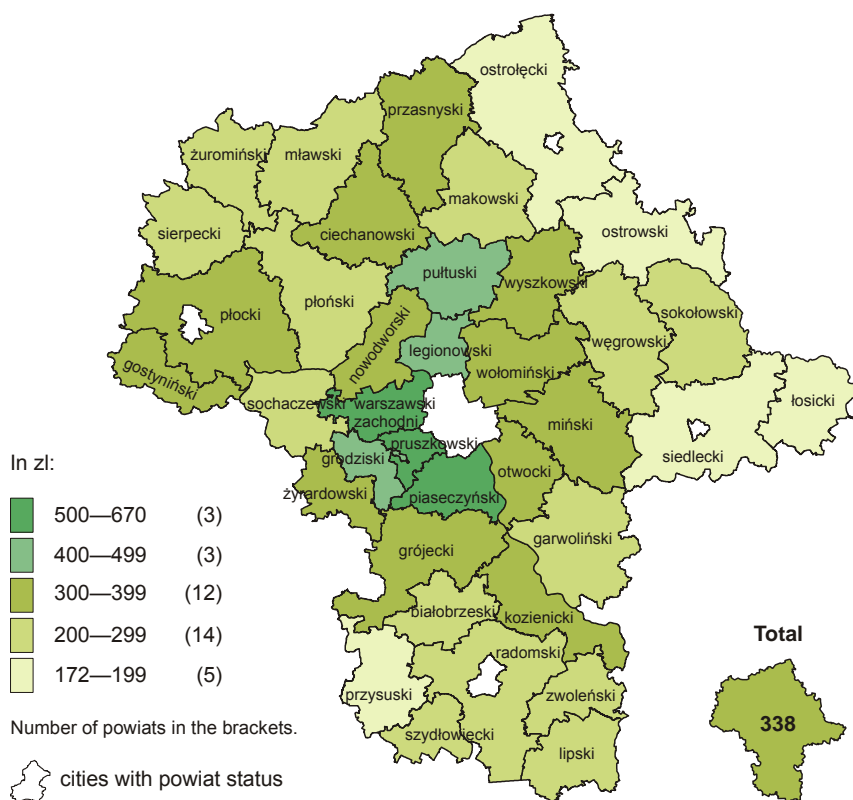
Own revenue of gminas budgets per capita in 2014



Own revenue of cities with powiat status budgets per capita in 2014



Own revenue of powiats budgets per capita in 2014



EXPENDITURE OF LOCAL GOVERNMENT UNITS BUDGETS

In 2014 total expenditure of local government units amounted to 32056.4 mln zł, of these 49.9% were expenditure of cities with powiat status, 33.1% – expenditure of gminas, 9.2% – of powiats, and 7.8% – of the voivodship.

The main burden for local government units budgets are current expenditures – in 2014 they amounted to 26128.9 mln zł, constituting 81.5% of total expenditure. From this amount the largest part was allocated for wages and salaries together with derivatives (10335.1 mln zł) and for purchase of materials and services (7652.5 mln zł). The types of expenditure mentioned above constituted respectively 32.2% and 23.9% of total expenditure. There were 5815.3 mln zł (18.1% 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 (83.1%), and the lowest in the voivodship budget (76.7%). Relatively the largest amount for wages and salaries and derivatives was allocated from powiats' budgets (a total of 48.4% of total expenditure), and the smallest amount from the voivodship budget (13.2%). Purchase of materials and services was the largest burden for cities with powiat status (31.5% of total expenditure), and the smallest for the voivodship budget (8.5%). In the budget of the voivodship a significant item on the expenditure side were grants (with the share of 22.4%). This type of expenditure constituted only 5.9% of total expenditure of gminas. For investments relative majority of resources was allocated from the voivodship budget (23.3%), and the least from powiats' budgets (16.8%).

In 2014, compared with the previous year, total expenditure of local government units was higher by 2645.0 mln zł (by 9.0%). Higher, than the average, increase was recorded both in the voivodship budget (by 14.4%) and in budgets of cities with powiat status (by 10.2%), while lower increase in powiats' and gminas' budgets (by 7.0% and 5.3% respectively).

On the other hand, when analysing the dynamics of expenditure by types it might be stated that current expenditure increased by 6.4% (by 1572.6 mln zł), and property expenditures by 22.1% (by 1072.4 mln zł), of these for investments by 24.0% (by 1126.1 mln zł). Growth in current expenditure resulted mainly from allocating increased amounts for purchase of materials and services – by 815.5 mln zł (by 11.9%) and for wages and salaries with derivatives – by 354.2 mln zł (by 3.5%).

Table 4. Local government units budgets expenditure by type in 2014

Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zlotys								
T o t a l	32056401.6	10596957.8	2353079.0	3002269.7	5241609.1	16002497.1	2950125.9	2506820.8
Current expenditure	26128853.6	8580576.1	1991076.7	2410651.8	4178847.7	13174461.7	2451907.4	1921908.3
of which:								
Grants.....	2410161.1	620096.9	208836.0	206794.0	204466.9	1044641.9	184393.0	561029.3
Benefits for natural persons.....	1951192.8	1234205.5	239689.8	307898.1	686617.7	596711.3	96034.6	24241.4
Current expenditure of budgetary units	19643449.2	6548755.9	1510574.1	1833702.5	3204479.3	10421921.2	2039220.0	633552.2
of which:								
wages and salaries.....	8736858.1	3431170.1	799183.7	934245.2	1697741.2	3802707.4	1222919.5	280061.1
wages and salaries related expenditures ^a	1598220.9	655266.5	149794.1	175651.4	329821.0	687009.3	205386.4	50558.7
purchase of materials and services.....	7652508.1	2009297.2	475597.3	605891.9	927808.0	5034726.9	396611.0	211872.9
On public debt servicing	526664.1	106346.5	27446.1	32673.1	46227.3	332481.2	24400.9	63435.5
Property expenditure	5927548.1	2016381.7	362002.3	591617.9	1062761.5	2828035.3	498218.5	584912.5
Of which investment expenditure ^b	5815279.6	1986455.1	343361.3	580838.3	1062255.6	2749891.4	495868.5	583064.5
In percent								
T o t a l	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Current expenditure	81.5	81.0	84.6	80.3	79.7	82.3	83.1	76.7
of which:								
Grants.....	7.5	5.9	8.9	6.9	3.9	6.5	6.3	22.4
Benefits for natural persons.....	6.1	11.6	10.2	10.3	13.1	3.7	3.3	1.0
Current expenditure of budgetary units	61.3	61.8	64.2	61.1	61.1	65.1	69.1	25.3
of which:								
wages and salaries.....	27.3	32.4	34.0	31.1	32.4	23.8	41.5	11.2
wages and salaries related expenditures ^a	5.0	6.2	6.4	5.9	6.3	4.3	7.0	2.0
purchase of materials and services.....	23.9	19.0	20.2	20.2	17.7	31.5	13.4	8.5
On public debt servicing	1.6	1.0	1.2	1.1	0.9	2.1	0.8	2.5
Property expenditure	18.5	19.0	15.4	19.7	20.3	17.7	16.9	23.3
Of which investment expenditure ^b	18.1	18.7	14.6	19.3	20.3	17.2	16.8	23.3

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

In the structure of local government units expenditure by division of budget classification in 2014, similarly as in the previous years, the largest share had 'Education' (26.7%) and 'Transport and communication' (23.5%). Expenditure in 'Education' division was the heaviest burden for budgets of gminas and powiats (constituting respectively 38.4% and 28.6% of total expenditure), and expenditure in 'Transport and communication' division – for budgets of cities with powiat status and the voivodship budget (33.2% and 31.9% respectively).

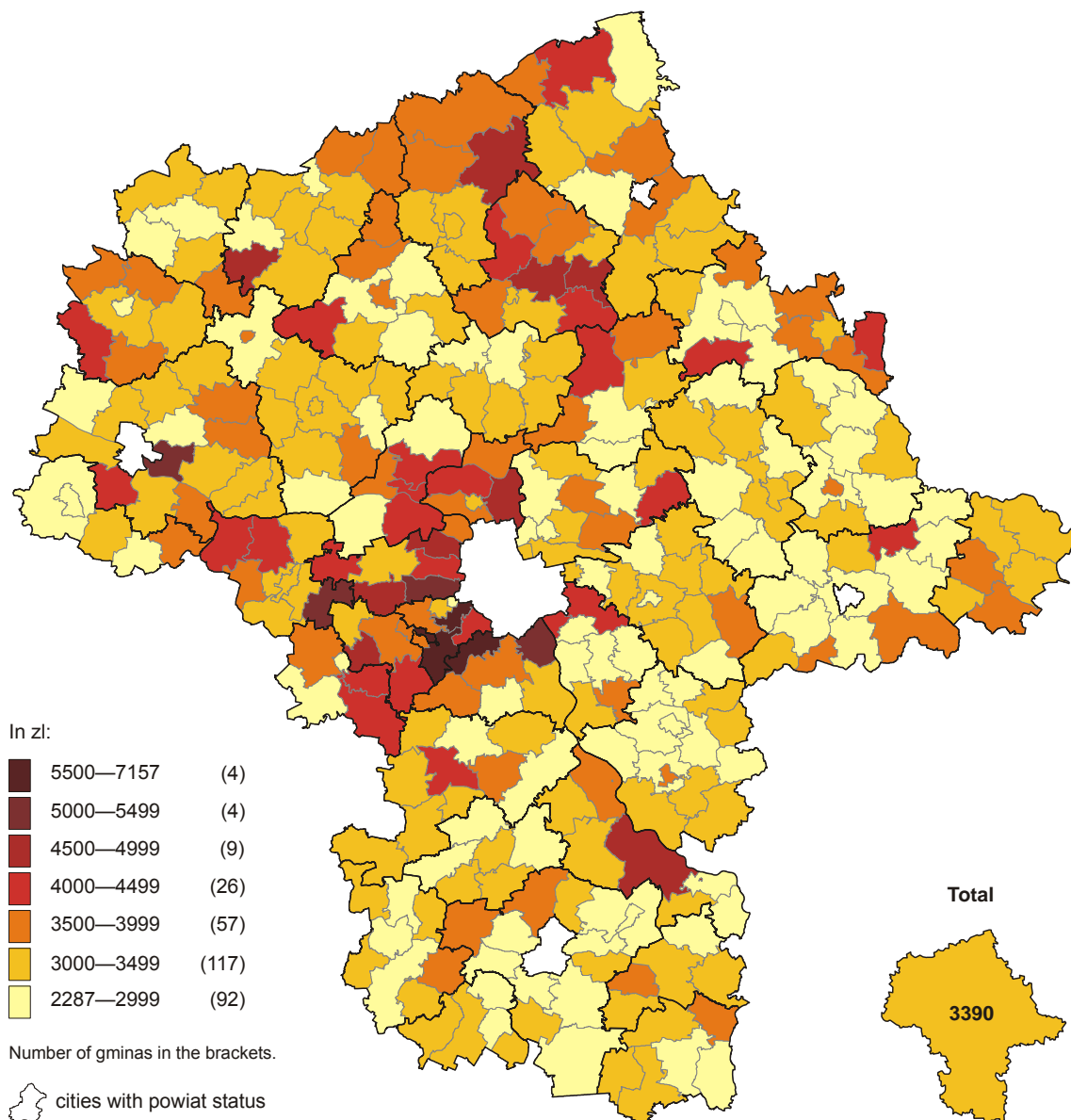
Significant position in expenditure of local government units has 'Social assistance' division with an average share of 8.8% and 'Public administration' – 8.2%. Gminas' budgets are highly burdened by expenditure in 'Municipal economy and environmental protection' division (9.0% of total expenditure), budgets of cities with powiat status by expenditure in 'Dwelling economy' division (8.4%), and powiats' budgets in 'Educational care' division (7.1%) and 'Health care' (5.2%). In the voivodship budget relatively high amounts were allocated for 'Miscellaneous settlements' (25.6%), 'Culture and national heritage' (7.2%) and 'Agriculture and hunting' (5.6%).

Table 5. Local government units budgets expenditure by division in 2014

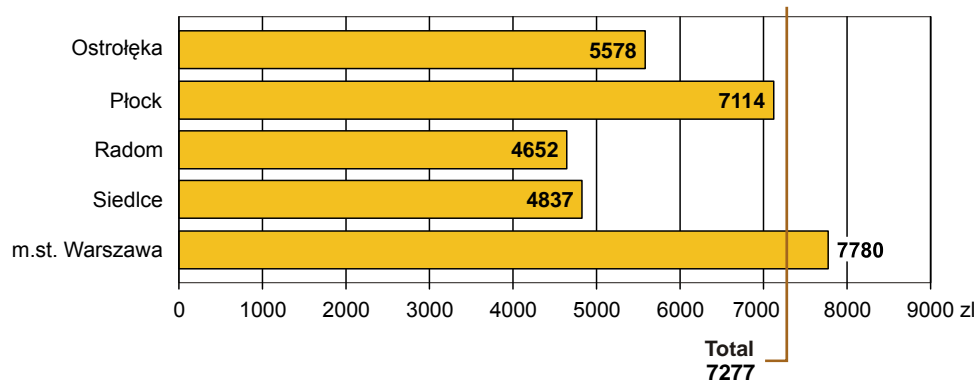
Specification	Grand total	Gminas				Cities with powiat status	Powiats	Voivodship
		total	urban	urban-rural	rural			
In thousand zlotys								
Total	32056401.6	10596957.8	2353079.0	3002269.7	5241609.1	16002497.1	2950125.9	2506820.8
of which:								
Agriculture and hunting.....	591591.5	447025.8	1388.3	70525.3	375112.1	195.5	3329.3	141040.9
Transport and communication	7541965.8	975851.7	247563.4	273741.7	454546.5	5305069.4	460861.1	800183.6
Dwelling economy	1703091.3	300397.8	108335.3	107443.3	84619.2	1351481.9	36337.3	14874.2
Service activity.....	168175.6	47990.1	14203.4	10041.4	23745.3	56321.9	34363.2	29500.5
Public administration	2637466.5	1129638.0	227274.2	293159.9	609203.9	972827.9	351325.0	183675.7
Public safety and fire care ...	611751.0	145719.6	26421.6	46911.2	72386.8	320702.7	145328.7	—
Public debt servicing ^a	526985.7	106526.5	27496.1	32765.2	46265.2	332622.2	24401.5	63435.5
Miscellaneous settlements....	1582539.7	67000.3	1983.3	34351.2	30665.8	768791.5	106045.5	640702.4
Education	8543426.3	4073328.5	904603.2	1129957.2	2038768.1	3499349.3	842387.6	128361.0
Health care	643054.4	70395.2	18813.5	24128.7	27453.0	311106.6	153699.5	107853.0
Social assistance.....	2808426.6	1368592.6	308862.7	357744.3	701985.6	1022893.2	393355.2	23585.7
Other tasks in sphere of social policy.....	423809.3	59226.3	18562.0	18701.2	21963.2	179734.0	133935.7	50913.3
Educational care.....	801085.4	132615.2	32147.5	35696.3	64771.3	438546.1	209333.0	20591.1
Municipal economy and environmental protection..	1603325.3	951201.9	224433.9	328107.5	398660.5	641359.6	4992.8	5771.0
Culture and national heritage	1017284.5	349985.5	82288.6	128672.2	139024.8	466502.0	20093.8	180703.1
Physical education.....	446146.4	247739.0	86452.0	86239.7	75047.3	189201.0	8848.6	357.9
In percent								
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
of which:								
Agriculture and hunting.....	1.8	4.2	0.1	2.3	7.2	0.0	0.1	5.6
Transport and communication	23.5	9.2	10.5	9.1	8.7	33.2	15.6	31.9
Dwelling economy	5.3	2.8	4.6	3.6	1.6	8.4	1.2	0.6
Service activity.....	0.5	0.5	0.6	0.3	0.5	0.4	1.2	1.2
Public administration	8.2	10.7	9.7	9.8	11.6	6.1	11.9	7.3
Public safety and fire care ...	1.9	1.4	1.1	1.6	1.4	2.0	4.9	—
Public debt servicing ^a	1.6	1.0	1.2	1.1	0.9	2.1	0.8	2.5
Miscellaneous settlements....	4.9	0.6	0.1	1.1	0.6	4.8	3.6	25.6
Education	26.7	38.4	38.4	37.6	38.9	21.9	28.6	5.1
Health care	2.0	0.7	0.8	0.8	0.5	1.9	5.2	4.3
Social assistance.....	8.8	12.9	13.1	11.9	13.4	6.4	13.3	0.9
Other tasks in sphere of social policy.....	1.3	0.6	0.8	0.6	0.4	1.1	4.5	2.0
Educational care.....	2.5	1.3	1.4	1.2	1.2	2.7	7.1	0.8
Municipal economy and environmental protection..	5.0	9.0	9.5	10.9	7.6	4.0	0.2	0.2
Culture and national heritage	3.2	3.3	3.5	4.3	2.7	2.9	0.7	7.2
Physical education.....	1.4	2.3	3.7	2.9	1.4	1.2	0.3	0.0

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

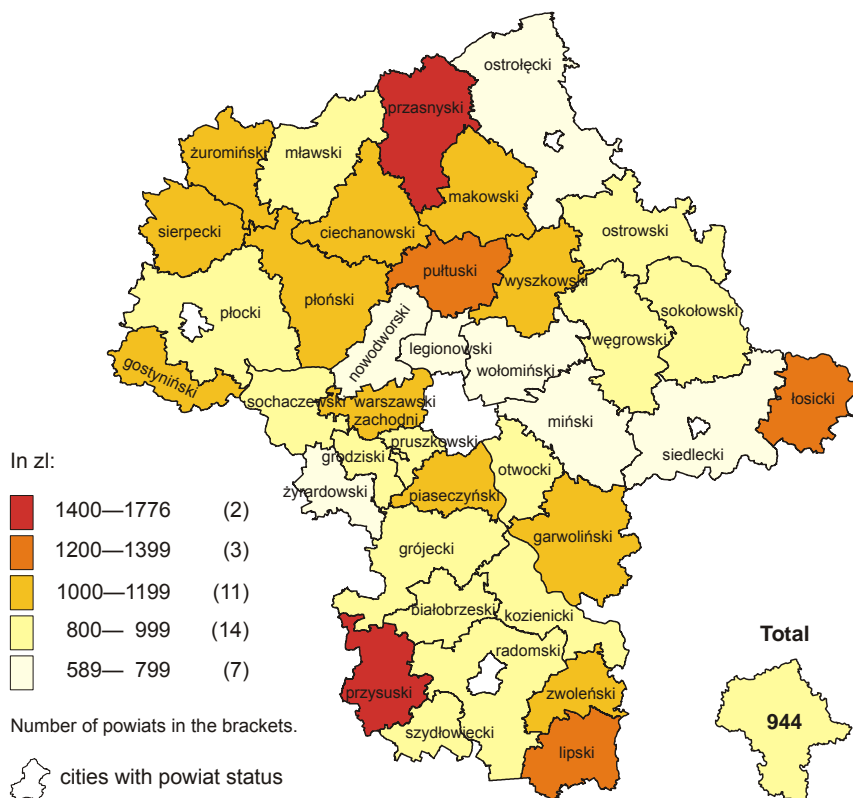
Expenditure of gminas budgets per capita in 2014



Expenditure of cities with powiat status budgets per capita in 2014



Expenditure of powiats budgets per capita in 2014



In 2014 gminas' expenditure per capita amounted to 3390 zł on average, but in rural gminas it was by 355 zł on average higher than in urban gminas and by 30 zł higher than in urban-rural gminas. Relatively the highest expenditure incurred gminas: Lesznowola (7157 zł), Nadarzyn (6692 zł) and Podkowa Leśna (6237 zł), and the lowest expenditure gminas: Gostynin (urban gmina; 2287 zł) and Solec nad Wisłą (2391 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 636 zł per capita on average. Relatively the highest amounts from their budgets allocated gminas: Teresin (2171 zł) and Nadarzyn (2017 zł), and the lowest amounts gminas: Wierzbno (35 zł) and Sieciechów (56 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 61 : 1.

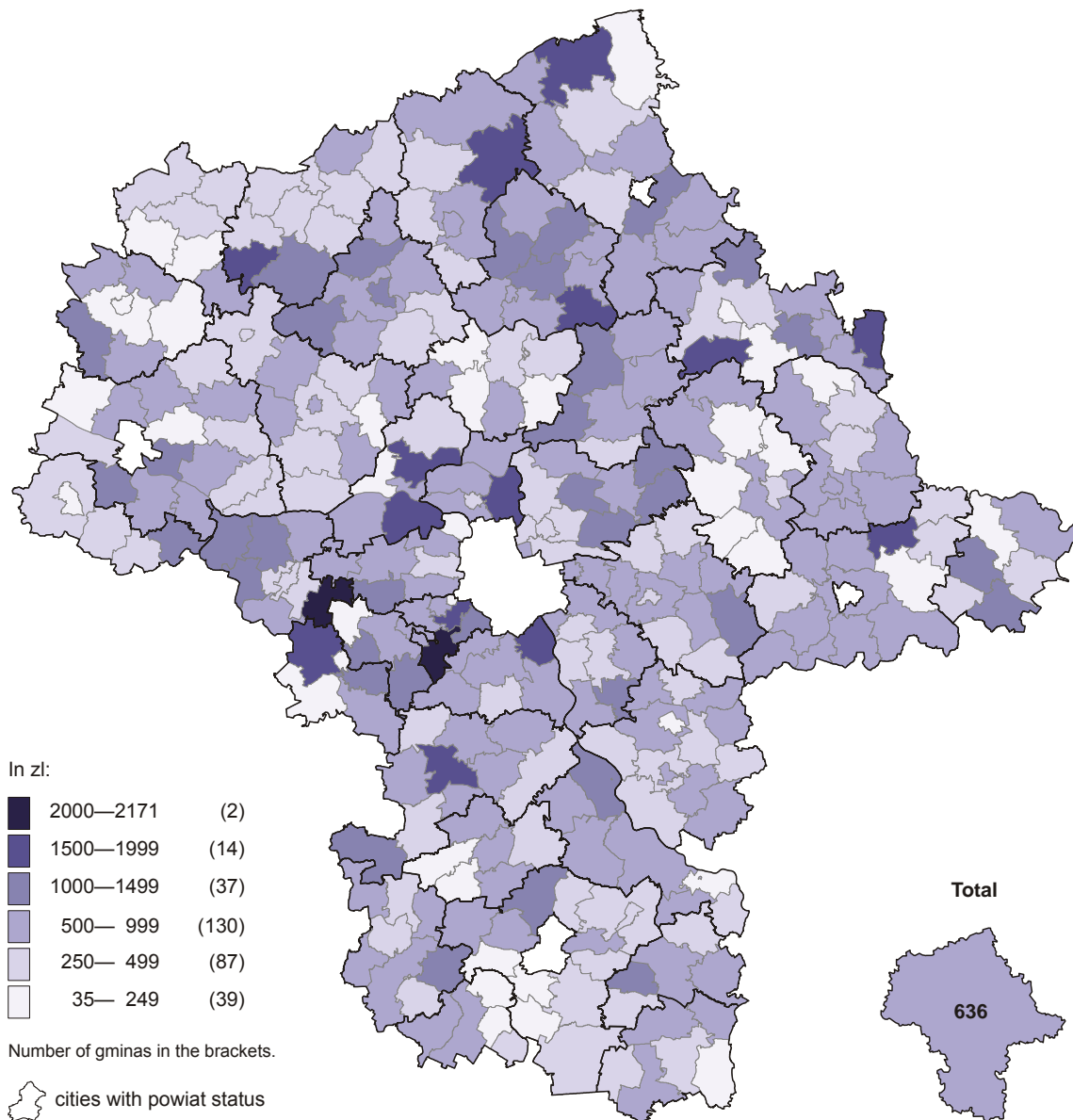
Average budget expenditure of cities with powiat status was as high as 7277 zł per capita, of these expenditure on investments amounted to 1251 zł. The highest expenditure per capita, both total and on investment incurred m.st. Warszawa (7780 zł and 1360 zł respectively), and the lowest – Radom city (4652 zł and 766 zł respectively) and Siedlce (4837 zł and 479 zł).

Total expenditure of powiats' budgets in 2014 amounted to 944 zł per capita on average. Relatively the highest expenditure was recorded in powiats: przasnyski (1758 zł) and przysuski (1752 zł), and the lowest in: siedlecki (636 zł) and nowodworski (675 zł).

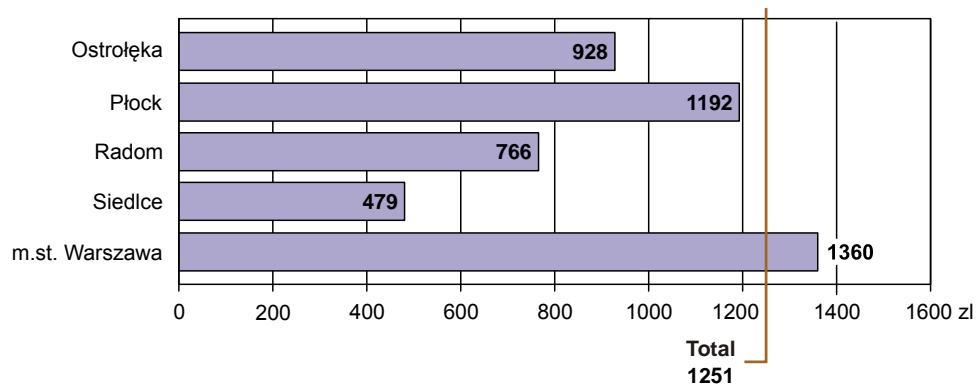
Slightly different in territorial division was expenditure on investments from powiats' budgets – the highest was recorded in przasnyski powiat (789 zł per capita) and the lowest in powiats: żyrardowski (37 zł), gostyniński (40 zł) and białobrzegi (44 zł). Average level of this rate for the Mazowieckie voivodship amounted to 159 zł.

Moreover, there was an average of 471 zł spent from the voivodship budget per every dweller, of these 110 zł was allocated for investments.

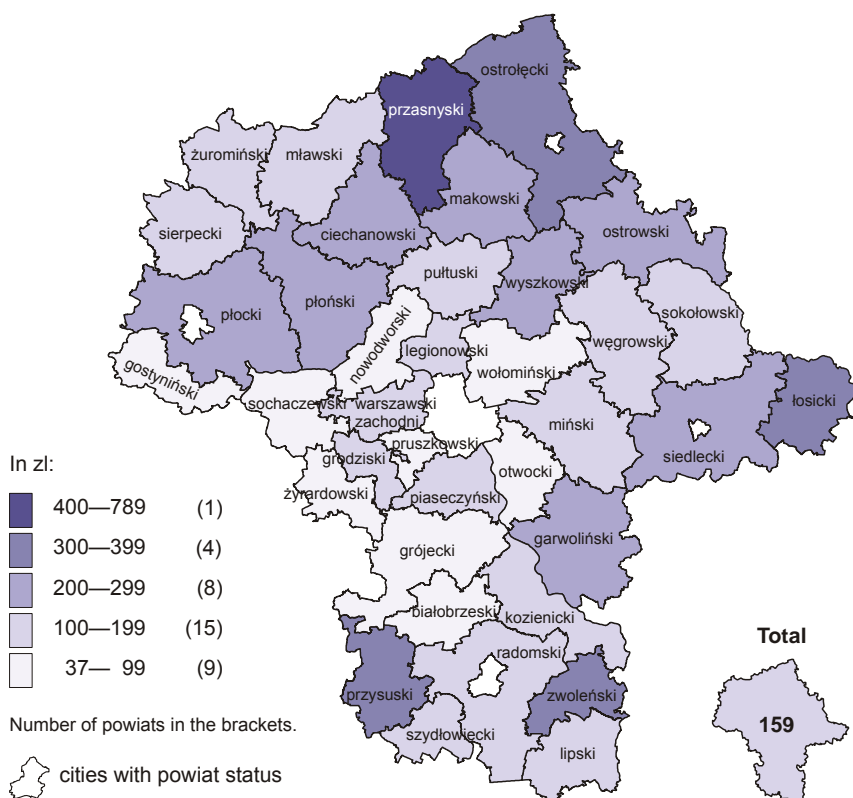
Investment expenditure of gminas budgets per capita in 2014



Investment expenditure of cities with powiat status budgets per capita in 2014



Investment expenditure of powiats budgets per capita in 2014

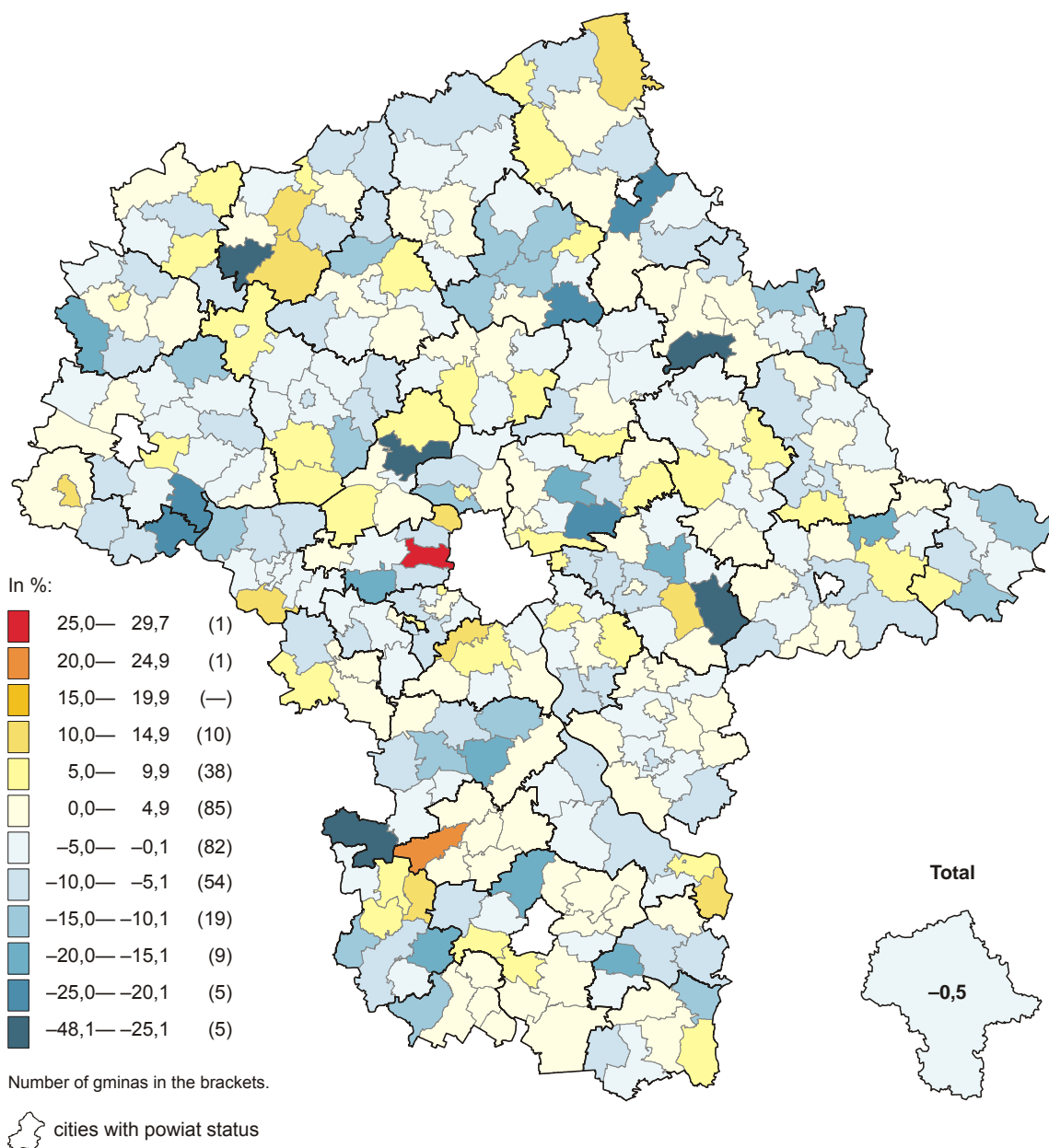


BUDGETS RESULT OF LOCAL GOVERNMENT UNITS

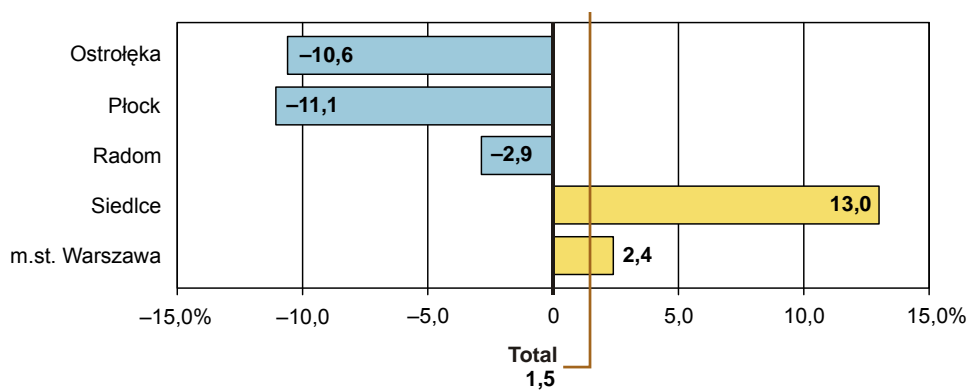
In 2014 budgets of local government units of the Mazowieckie voivodship closed with an overall surplus of 151.6 mln zł (while there was a 58.2 mln zł deficit in 2013). This amount comprised surplus of cities with powiat status (240.6 mln zł), and powiats (1.2 mln zł), and gminas' budget (51.6 mln zł) and voivodship deficit (38.6 mln zł). Compared with the previous year, the budget deficit of the voivodship was higher by 43.4%. The gminas' budgets in 2014 had a negative result, and in the previous year – positive, whereas budgets of cities with powiat status and of powiats – inversely.

For 352 functioning local government units in our voivodship in 158 there was a budget surplus, which constituted 44.9% of the total. For 105 units the ratio between surplus and performed revenue did not exceed 5%, and in the case of 14 units this rate was higher than 10%. Deficit was recorded in 194 units, and in 41 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 47.9%. Detailed distribution of local government units by size of budget surplus/deficit present the charts below.

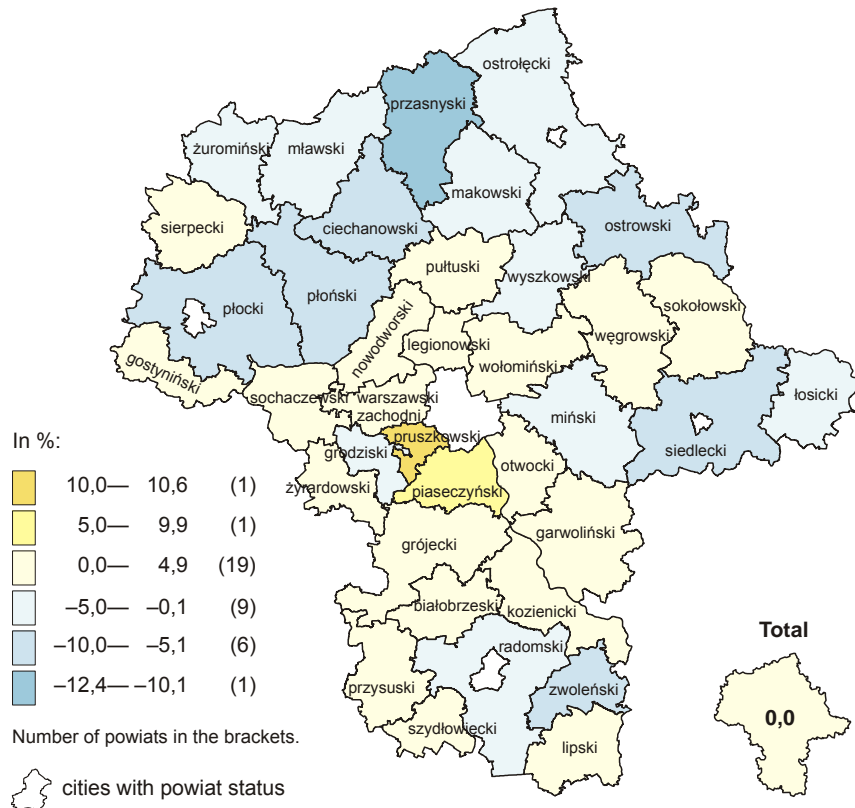
Gminas by ratio of budget result to total revenue in 2014



Cities with powiat status by ratio of budget result to total revenue in 2014



Powiats by ratio of budget result to total revenue in 2014



Among 309 gminas of the Mazowieckie voivodship in 174 expenditure exceeded the revenue, and in 135 budget resources were not entirely spent. Gminas with relatively the highest deficit were: Radzanów (mławski powiat), where expenditure exceeded revenue by 48.1%, Brok with a deficit of 28.9% and Mrozy – 28.8%. Gminas which achieved the highest – compared with their revenue – budget surplus were: Stare Babice (ratio 29.7%) and Wyśmierzyce (21.9%).

In 2014 only Siedlce and Warszawa had a budget surplus (as high as 13.0% and 2.4% of total revenue respectively), while the other cities with powiat status recorded a deficit – relatively the highest in Płock (11.1%).

Among 37 powiats of our voivodship 21 recorded a budget surplus, and in 16 there was a deficit. Relatively the highest surplus was observed in pruszkowski powiat (10.6% of total revenue), while the highest deficit was observed in przasnyski powiat (where expenditure exceeded revenue by 12.4%).

The voivodship budget closed with a deficit of 1.6% of total revenue in 2014.