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**BUDGETS OF LOCAL GOVERNMENTS UNITS IN MAZOWIECKIE VOIVODSHIP IN 2016**

*When publishing Statistical Office data please indicate the source.*

*Information on the budgets of local government units was elaborated by the Central Statistical Office on the basis of the reporting of the Ministry of Finance.*

*General rules concerning public finances, financial economy of local government units, budgetary reporting, and classification of budgetary revenue and expenditure are regulated by the following laws:*

- *Act of 27 August 2009 on public finances (uniform text, Journal of Laws of 2016, item 1870, with later amendments),*
- *Act of 27 August 2009, Provisions introducing the law on public finances, (Journal of Laws, № 157, item 1241, with later amendments),*
- *Act of 8 March 1990 on gmina local government (uniform text, Journal of Laws of 2016, item 446, with later amendments),*
- *Act of 5 June 1998 on powiat local government (uniform text, Journal of Laws of 2016, item 814, with later amendments),*
- *Act of 5 June 1998 on voivodship local government (uniform text, Journal of Laws of 2016, item 486, with later amendments),*
- *Act of 13 November 2003 on revenue of local government units (uniform text, Journal of Laws of 2016, item 198, with later amendments),*
- *Regulation of the Ministry of Finance as of 16 January 2014 on budgetary reporting (uniform text, Journal of Laws of 2016, item 1015, with later amendments),*
- *Regulation of the Ministry of Finance as of 2 March 2010 on specific classification of revenue, expenditure, income, outgoings and financial means obtained from foreign sources (uniform text, Journal of Laws of 2014, item 1053, with later amendments).*

*Data presented within the scope of revenue and expenditure by divisions comprise all revenue/expenditure paragraphs included in a given division.*

*When calculating income per capita, population as of 30 June was considered.*

*Data expressed in relative and absolute numbers may cause insignificant discrepancies in total summing due to automatic rounding-off. Nevertheless, these figures remain valid.*

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As of 1 January 2016, in Mazowieckie voivodship there were 37 powiats, 5 cities with powiat status, and 314 gminas. Cities with powiat status simultaneously fulfill tasks which remain within gmina's and powiat's competences alike, and maintain a single budget. Therefore, revenue and expenditure of gminas are given excluding revenue and expenditure of gminas being cities with powiat status, while revenue and expenditure of cities with powiat status are given together with the revenue and expenditure of gmina's and powiat's parts. Thus, data presented in this elaboration pertain to 309 gminas, of which 30 had urban-gmina status, 51 urban-and-rural-gmina status, 228 rural-gmina status. The number of units at respective levels of territorial division and their status have remained unchanged as compared to the previous year.

Revenue, expenditure and budgetary result of local government units in 2016 are as follows:

| Specification              | Revenue         | Expenditure     | Result         | Income       | Outgoings    | Income per capita | Expenditure per capita | Result per capita | Income per capita | Expenditure per capita |
|----------------------------|-----------------|-----------------|----------------|--------------|--------------|-------------------|------------------------|-------------------|-------------------|------------------------|
|                            | in mln          |                 |                | 2015 = 100   |              | in zł             |                        |                   | 2015 = 100        |                        |
| <b>Total .....</b>         | <b>35,876.1</b> | <b>34,390.8</b> | <b>1,485.3</b> | <b>106.6</b> | <b>107.8</b> | <b>x</b>          | <b>x</b>               | <b>x</b>          | <b>x</b>          | <b>x</b>               |
| Gminas .....               | 13,179.4        | 12,743.8        | 435.6          | 118.2        | 116.5        | 4,195             | 4,057                  | 139               | 117.9             | 116.2                  |
| urban .....                | 3,030.2         | 2,938.9         | 91.2           | 120.3        | 117.3        | 4,007             | 3,886                  | 121               | 120.0             | 117.0                  |
| urban                      |                 |                 |                |              |              |                   |                        |                   |                   |                        |
| -rural .....               | 3,807.3         | 3,651.3         | 156.0          | 120.2        | 116.3        | 4,343             | 4,165                  | 178               | 119.6             | 115.8                  |
| rural .....                | 6,341.9         | 6,153.6         | 188.3          | 116.0        | 116.2        | 4,205             | 4,080                  | 125               | 115.9             | 116.1                  |
| Cities with powiat status. | 17,355.5        | 16,417.1        | 938.4          | 103.4        | 106.3        | 7,834             | 7,410                  | 424               | 103.0             | 105.9                  |
| Powiats .....              | 3,038.6         | 2,982.3         | 56.2           | 103.3        | 101.9        | 967               | 949                    | 18                | 103.0             | 101.6                  |
| Voivodships ....           | 2,302.6         | 2,247.5         | 55.1           | 83.2         | 86.7         | 430               | 420                    | 10                | 82.9              | 86.4                   |

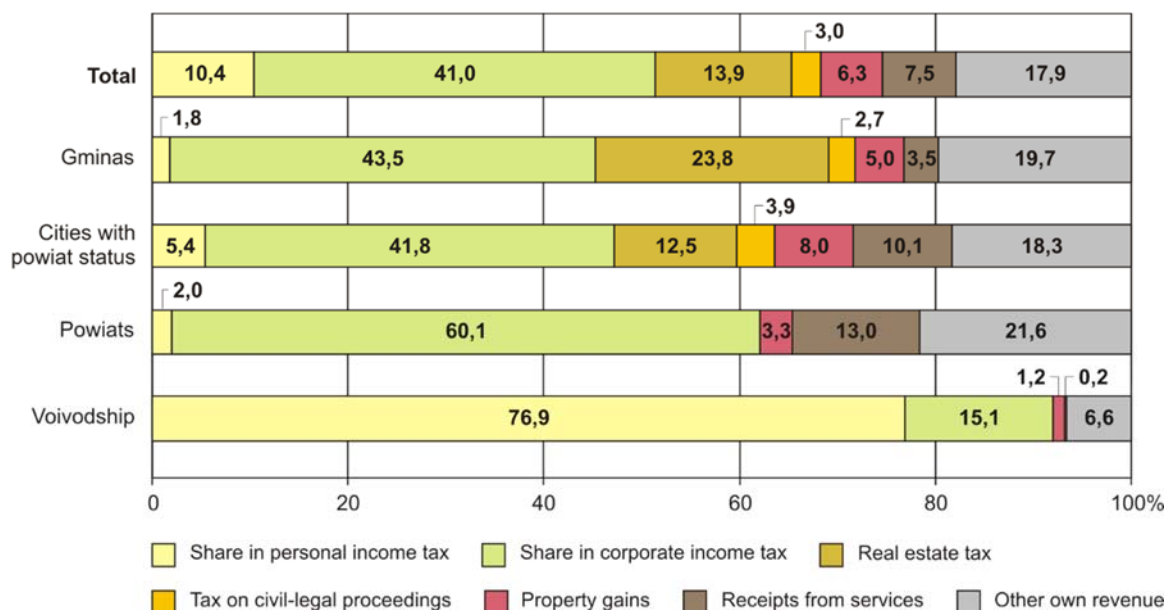
## REVENUE OF BUDGETS OF LOCAL GOVERNMENT UNITS

In 2016, local government units of Mazowieckie voivodship achieved revenue of the total amount of PLN 35,876.1 mln. That amount comprised mainly revenue of the cities with powiat status and revenue of gminas (with shares of 48.4% and 36.7% respectively), with lesser share of the revenue of powiats and voivodships (8.5% and 6.4%).

The main source of local government units' revenue is own revenue; in 2016 it constituted PLN 21,634.0 mln or 60.3% of the total amount of revenue (i.e. 2.5 p. p. less than in the previous year). The largest share of own revenue in total revenue was recorded in the voivodship budget – 82.3% and in the budgets of the cities with powiat status – 71.3%, while considerably less share was recorded in gminas' budgets – 46.7% and powiats' budgets – 39.7%. [See Table 1]

The most important positions in local government units' revenue are shares in personal income tax revenue (PIT) and corporate income tax revenue (CIT). In 2016, receipts from share in PIT amounted to PLN 8,861.3 mln, while receipts of share in CIT constituted an amount of PLN 2,259.1 mln, i.e. 41.0% and 10.4% of the total amount of the own revenue.

**Structure of local government units' own revenue by types in 2016**



Comparing the structure of own revenue by types of local government units at different levels, it is to be noted that the largest share in personal income tax revenue was recorded in powiats' budgets (60.1%), while in the case of corporate income tax revenue – in a voivodship's budget (76.9%). Moreover, the primary source of revenue in the case of gminas and cities with powiat status budgets' was real estate tax, which comprised respectively 23.8% and 12.5% of those units' own revenue.

Apart from own revenue, in 2016, the accounts of local government units were credited with general subvention from the state budget in the amount of PLN 7,023.1 mln, e.i. 19.6% of the total revenue. The largest share in the general subvention (82.2%) constituted subvention on educational purposes – PLN 5,770.0 mln. The general subvention had the largest share in powiats' budgets revenue (39.5%), while the least share – in voivodship budget (4.0%).

Additionally, local government units were provided with grants in the amount of PLN 7,218.9 mln, of which PLN 1,162.3 mln constituted grants awarded under paragraphs 200 and 620, as well as paragraphs 205 and 625 of the budget classification.<sup>1</sup> Total amount of grants comprised 20.1% of total revenue, from 13.7% in voivodship budget up to 28.3% in gminas' budget.

Compared to 2015, total revenue of local government units was higher by PLN 2,231.8 mln, i.e. by 6.6%. The increase in revenue was recorded in gminas' budgets (by 18.2%), cities with powiat status (by 3.4%) and powiats (3.3%), while in the case of the voivodship budget a decrease by 16.8% was observed.

Total revenue grew significantly mainly due to the state budget funding earmarked for the tasks concerning government administration by PLN 2,739.0 mln (by 127.2%), due to educational benefit payment obligation arising out of the Act of 11 February 2016 on state aid in raising children<sup>2</sup> ("Family 500+" programme). There was also a significant increase in revenue of share in receipts from personal income tax by PLN 673.6 mln (by 8.2%) and the amount of educational subvention by PLN 248.1 mln (by 4.5%).

Regarding the structure of local government units revenue by chapters of budget classification, the main position is "Revenues of natural persons, legal persons and other entities without legal personality". In 2016, the above-mentioned sources accounted for 44.4% of the total revenue (i.e. by 0.8% less as compared to the previous year). The mentioned type of revenue came for the biggest share in the voivodship budget (76.6%), the least share – in powiats' budgets (27.9%). Nevertheless, the important source of revenue still remains "Various settlements", which, on average, accounted for 20.8% (from 13.1% in the voivodship budget up to 39.6% in powiats' budgets). Moreover, a large share came for the revenue from chapter "Social Assistance" (13.1%), "Transport and communication" (6.7%), and "Housing" (6.6%). [See Table 2]

Units of relevant levels of local government differ greatly with regard to the amount of the revenue per capita. [See Comparison on page 2]

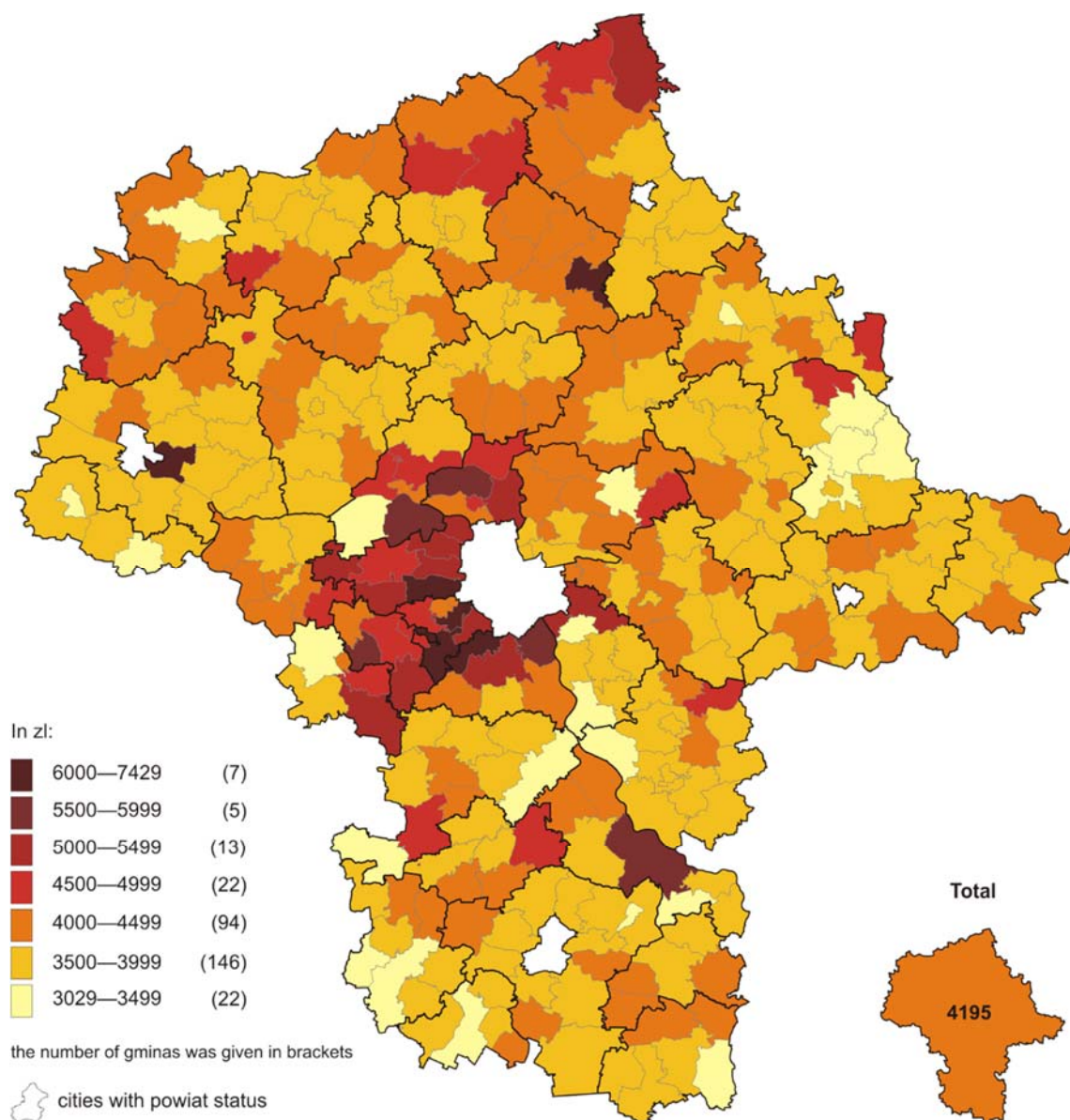
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<sup>1</sup> Category of grants under paragraphs 200 and 620, as well as 205 and 625 comprises targeted grants awarded in accordance with the programmes with the participation of EU funds and other foreign capital, which are not subject to returns or payments within EU budget funds.

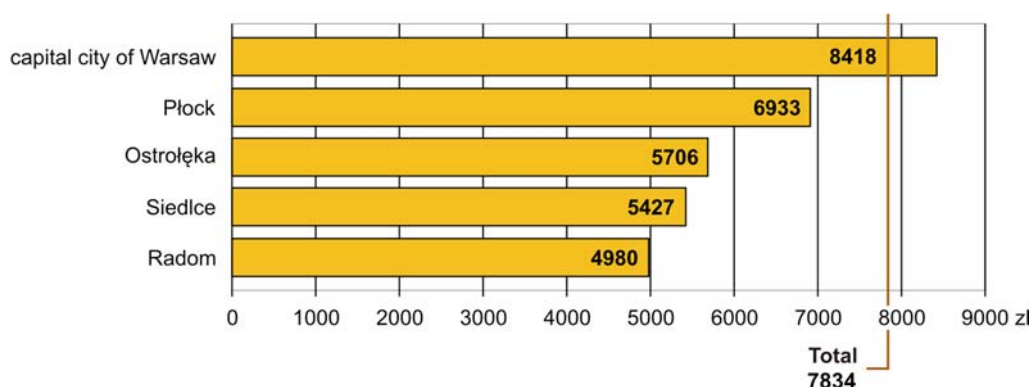
<sup>2</sup> Journal of Laws of 2016, item 195 with later amendments

The average rate for gminas in 2016 reached the level of PLN 4,195, while in the case of urban-and-rural gminas it was higher by PLN 336 as compared to urban gminas and by PLN 138 higher than in rural gminas. Relatively highest revenue was recorded for the following gminas: Podkowa Leśna (PLN 7,429) and Nadarzyn (PLN 7,205), while the lowest – in the case of the following gminas: Przysucha (PLN 3,029), Solec nad Wisłą (PLN 3,194) and Gostynin (urban gmina) and Sterdyń (PLN 3,233 each). The above comparison shows that the revenue of gminas with the highest revenue per capita was 2.5 higher than in the case of gminas with the lowest revenue.

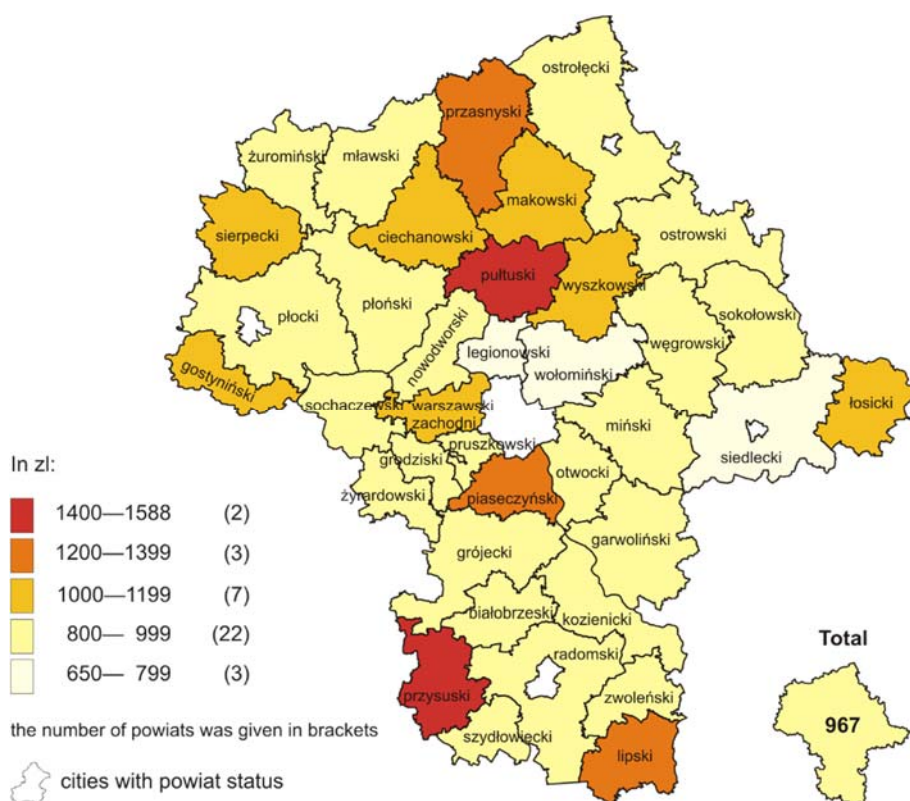
**Revenue of gminas budgets' per capita in 2016**



### Revenue of cities with powiat status per capita in 2016



### Revenue of powiats' budgets per capita in 2016



Budgets of the cities with powiat status per capita constituted PLN 7,834 of revenue – PLN 4,980 in Radom up to PLN 8,418 in the capital city of Warsaw.

Total revenue of powiats' budget, on average, stood at PLN 967 per capita. Relatively highest revenue was noted in powiats: przysuski (PLN 1,588) and pułtuski (PLN 1,409), while the lowest in: siedlecki (PLN 650), wołomiński (PLN 771) and legionowski (PLN 792).

Except for the above-mentioned amounts, there was an average of PLN 430 of total revenue per capita from the voivodship budget, of which PLN 354 came for own revenue.

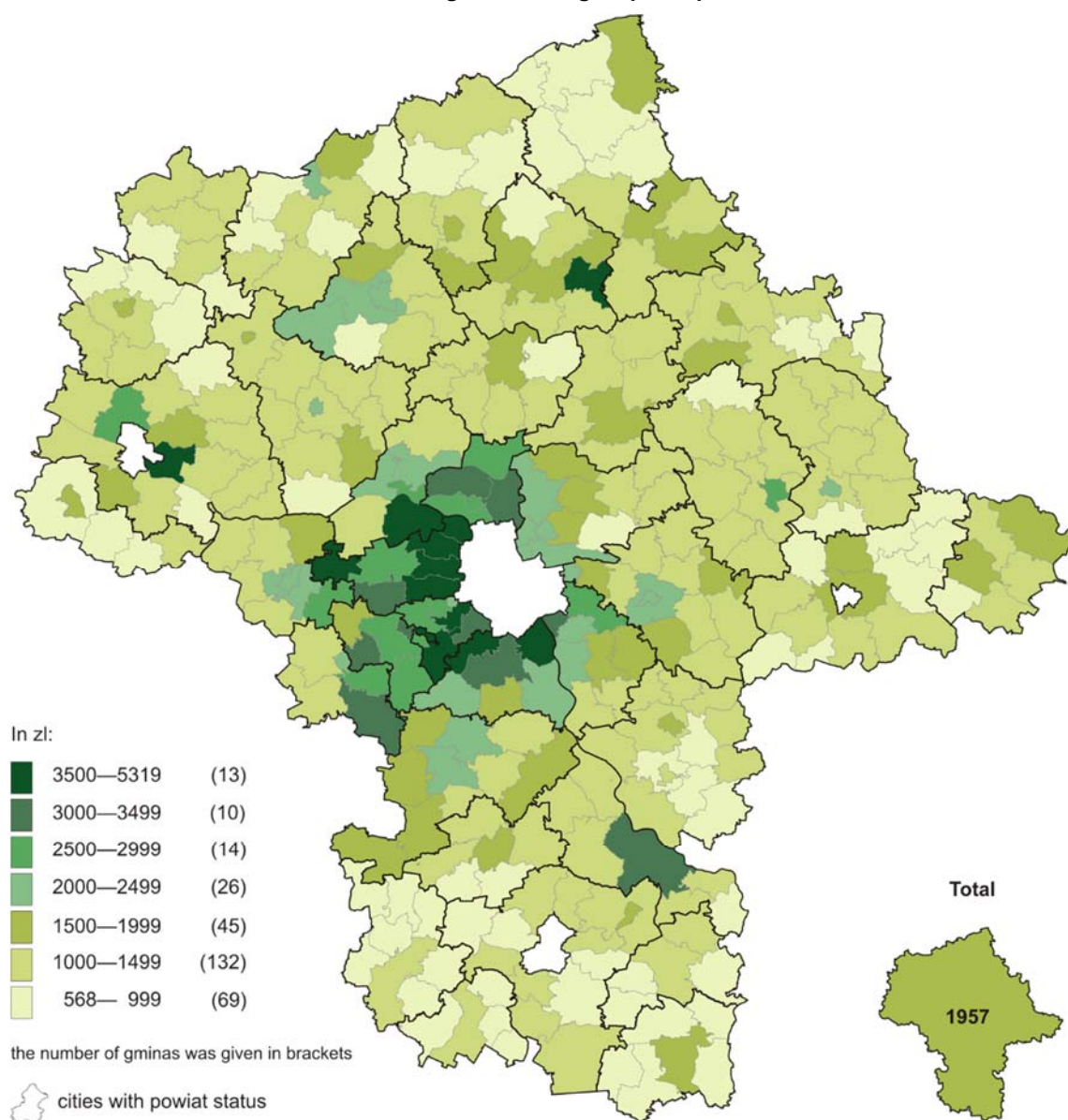


Own revenue of gminas' budgets per capita in 2016 stood at a medium level of PLN 1,957, and was by 698 higher in urban than in rural gminas. Relatively highest own revenue was registered in the following gminas: Ożarów Mazowiecki (PLN 5,319) and Nadarzyn (PLN 5,160), while the lowest in the following gminas: Lutocin (PLN 568) and Mirów (PLN 602). Own revenue of the gmina with the highest amount of own revenue per capita was more than 9 times higher than the equivalent type of revenue for the gmina with the lowest amount of own revenue.

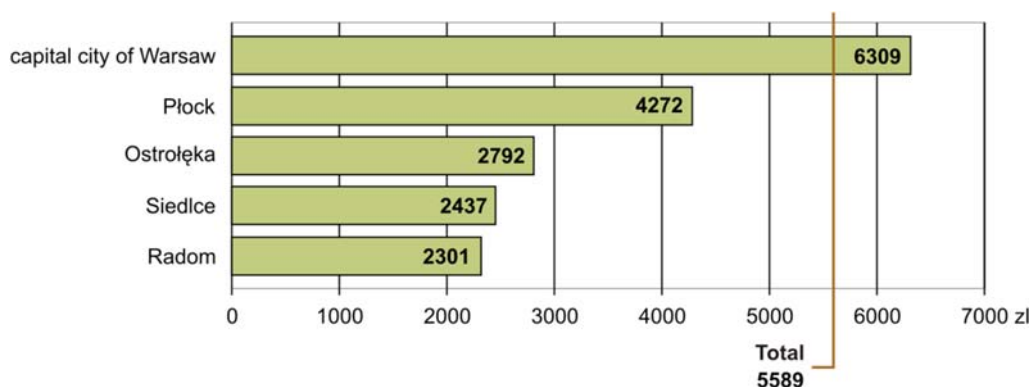
Among the cities with powiat status, there was an average of PLN 5,589 of own revenue per capita – the lowest rate came for Radom (PLN 2,301), while the highest for the capital city of Warsaw (PLN 6,309).

In the case of powiats, there was an average of PLN 384 of own revenue per capita. Relatively highest rate of own revenue was noted in the following powiats: piaseczyński (PLN 726) and warszawski zachodni (PLN 679), while the lowest: łosicki (PLN 211), ostrołęcki (PLN 213) and siedlecki (PLN 223).

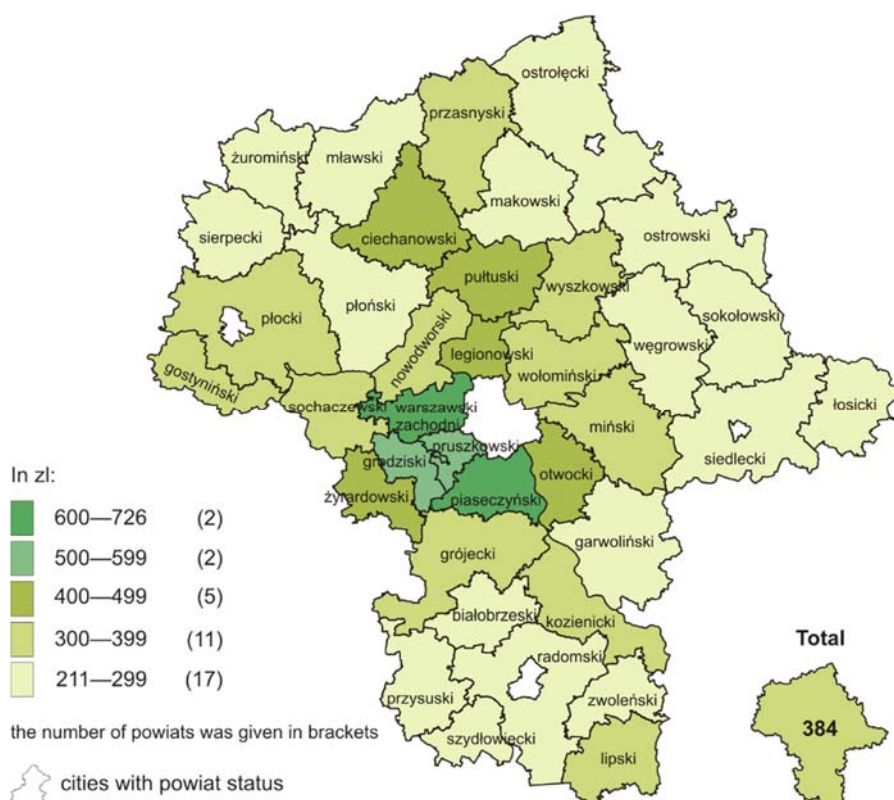
**Own revenue of gminas' budgets per capita in 2016**



### Own revenue of cities with powiat status per capita in 2016



### Own revenue of powiats' budgets per capita in 2016



### EXPENDITURE OF BUDGETS OF LOCAL GOVERNMENT UNITS

In 2016, total expenditure of local government units equalled PLN 34,390.8 mln, of which 47.7% came for expenditure of the cities with powiat status, 37.1% – expenditure of gminas, 8.7% – expenditure of powiats, 6.5% – expenditure of voivodships.

The main burden for budgets of local government units was current expenditure – in 2016 it amounted to PLN 30,293.7 mln, thus, accounting for 88.1% of the total. The largest part of that sum was spent for wages and salaries and similar expenditure (PLN 11,365.9 mln) as well as the purchase of materials and services (PLN 7,933.7 mln). These types of expenditure accounted for 33.0% and 23.1% of total of expenditure, respectively. PLN 3,954.7 mln (11.5% of expenditure in aggregate) was spent

for investments, which accounted for nearly the entire amount of the property expenditure. [See Table 3]

Comparing the structure of expenditure according to various types of levels of local government units, it can be stated that the largest share of current expenditure was in the budgets of the cities with powiat status (90.6%), while the smallest in the voivodship budget (82.4%). For wages and salaries and remuneration related expenditure relatively the largest amount was spent from powiats' budgets (50.4% of total expenditure), while the smallest – from voivodship budget (16.0%). Purchase of materials and services was the biggest burden on the cities with powiat status (31.8% of total expenditure), while the smallest – in the case of voivodship budget (10.6%). A significant item on the expenditure side in the budget of the voivodship were grants (with a share of 26.0%). This type of expenditure accounted for no more than 6.2% of the total amount of gminas' expenditure. Regarding investments, relatively the largest amount was spent from the voivodship's budget (17.6%), while the smallest – from the budgets of cities with powiat status (8.7%).

In 2016, as compared to the previous year, the total amount of expenditure of local government units was higher by 2,490.5 mln (by 7.8%). The growth of expenditure was observed in budgets of gminas (by 16.5%), cities with powiat status (by 6.3%) and powiats (by 1.9%), while in the case of voivodship budget there was a drop of expenditure (by 13.3%).

In turn, considering the dynamics of expenditure by type, it can be stated that current expenditure was higher by 13.6% (by PLN 3,627.6 mln), while property related expenditure decreased by 21.7% (by PLN 1,137.1 mln), of these investment spendings – by 22.4% (by PLN 1,140.0 mln). The increase in current expenditure was mainly due to the increase in benefits for natural persons – by PLN 2,704.5 mln (by 137.8%), which was mainly related to the realization of educational benefit under the Act of February 11, 2016 on state aid in raising children<sup>3</sup> ("Family 500+" programme).

Within the structure of expenditure of local government units by various divisions of budget classification in 2016, as in the previous years, the largest share represented "Education and upbringing" (27.6%) and "Transport and communication" (17.5%). Expenditure included in the "Education and upbringing" were the most significant burden on gminas' and powiats' budgets (accounting for 34.9% and 28.3% of total expenditure, respectively), while expenditure in "Transport and communication" – on the voivodship budget and budgets of the cities with powiat status (30.4% and 23.7%, respectively) [See Table 4]

The major position in the expenditure of local government units occupies "Social Assistance" division with an average share of 16.8% as well as "Public Administration" – 8.5%. The significant burden on gmina budgets was expenditure included in the chapter "Municipal waste and environmental protection" (7.2% of the total), and on powiat budgets – expenditure in the chapter "Educational and upbringing care" (7.2%). Relatively large amount of the voivodship budget was spent on "Various settlements" (25.4%), "Health care" (8.5%) and "Culture and protection of national heritage" (8.4%).

In 2016, expenditure of gminas per capita amounted to PLN 4,057 on average, where in urban-rural gminas it was by PLN 279 higher than in urban gminas and by PLN 85 than in rural gminas. Relatively the largest expenditure were incurred by the following gminas: Lesznowola (PLN 8,001),

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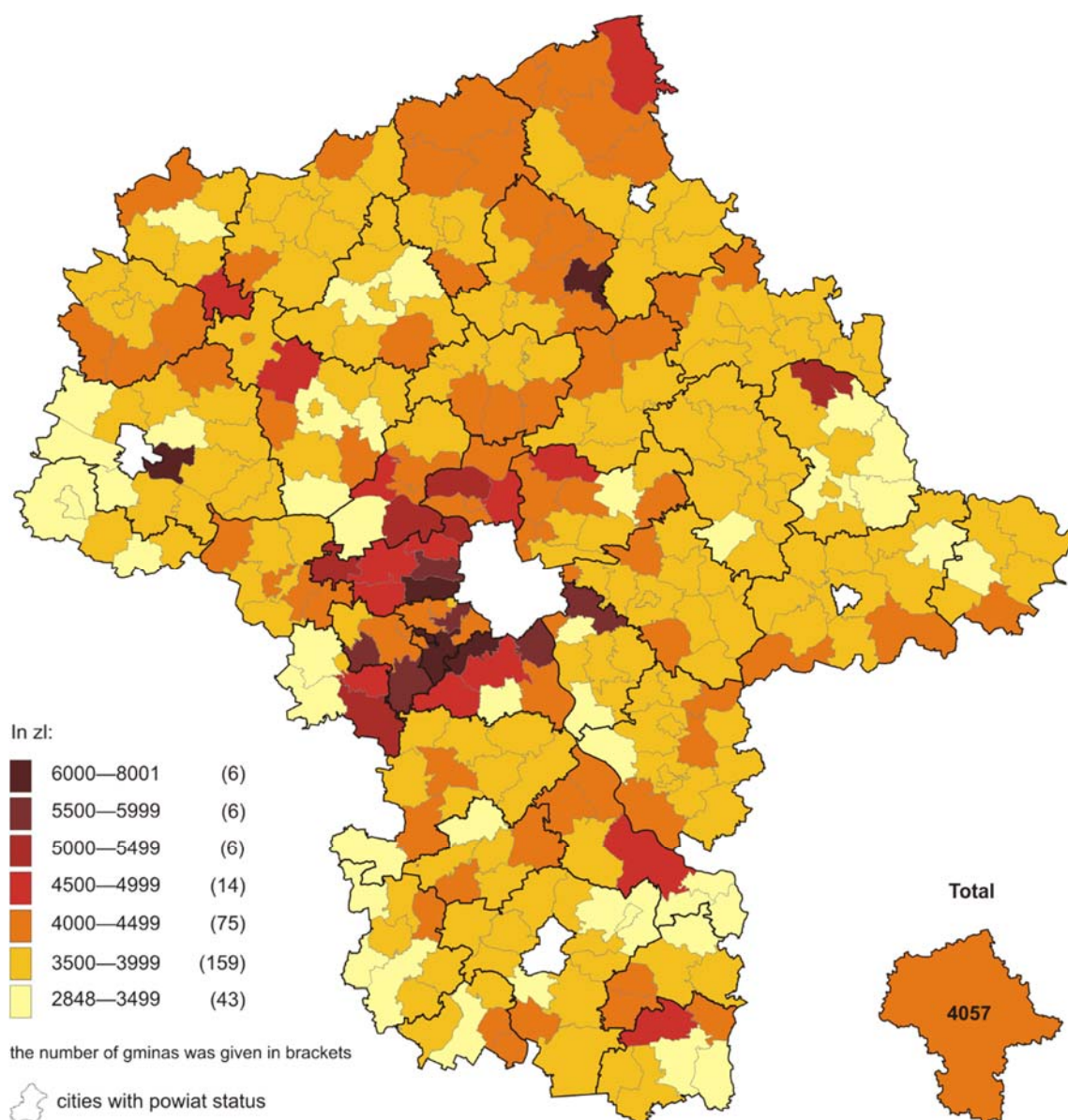
<sup>3</sup> Journal of Laws of 2016, Item 195 with later amendments



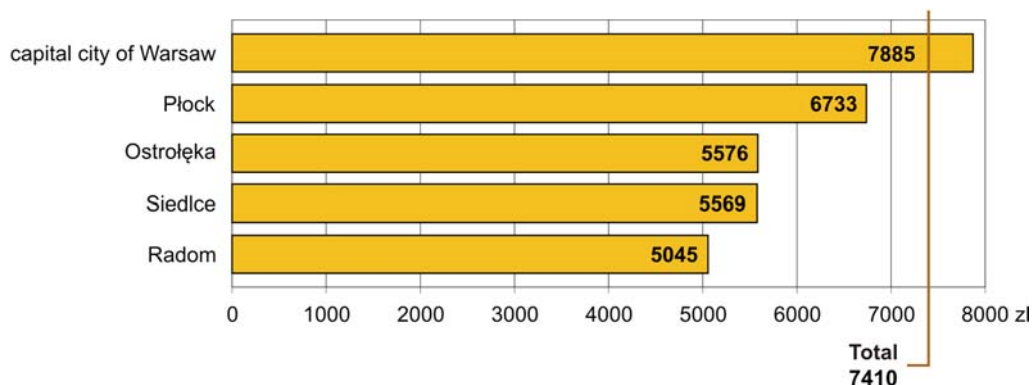
Nadarzyn (PLN 7,455) and Podkowa Leśna (PLN 6,910), the lowest figures came for: Przysucha (PLN 2,848), Sterdyń (PLN 2,946) and Sobienie-Jeziory (PLN 2,996). It is also worth mentioning that gmina with the highest expenditure per capita allocated 2.8 times higher amount than gmina with the lowest expenditure.

In turn, investment spendings of gminas of Mazowieckie voivodship equalled PLN 535 per capita on average. Relatively the largest amount on investment came from the following gminas: Ceranów (PLN 2,093) and Różan (PLN 1,881), while the smallest – from gminas: Olszanka (PLN 13), Sieciechów (PLN 30) and Joniec (PLN 48). Comparing investment spendings of gminas per capita, we can see considerable disproportions – relation between the highest and the lowest expenditure is 164:1.

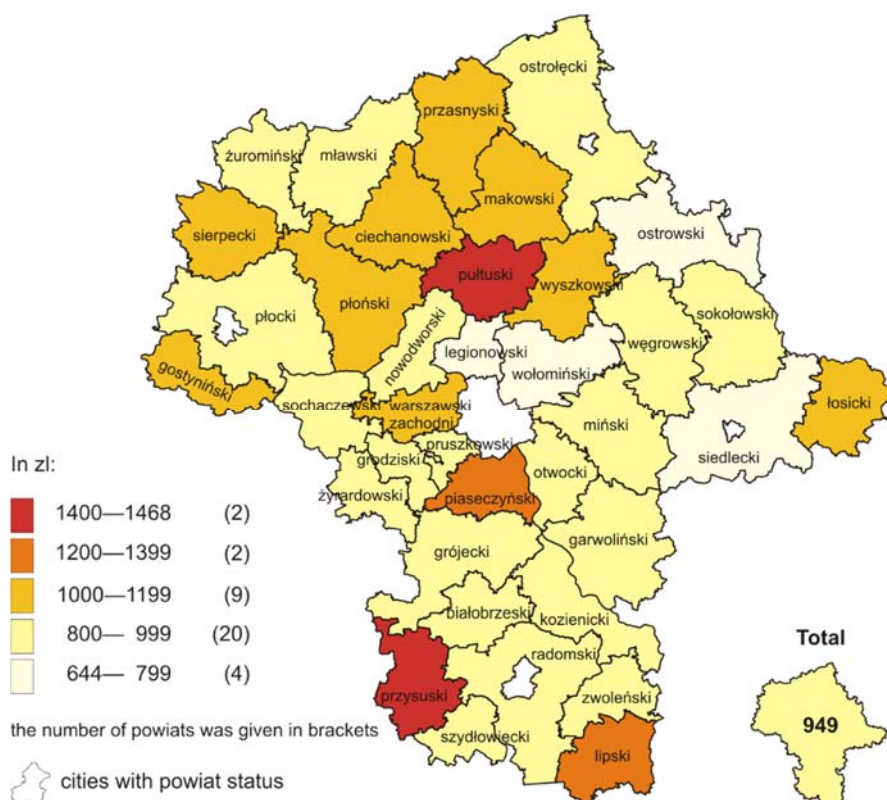
**Expenditure of gminas' budgets per capita in 2016**



### Expenditure of the cities with powiat status per capita in 2016



### Expenditure of powiats' budgets per capita in 2016



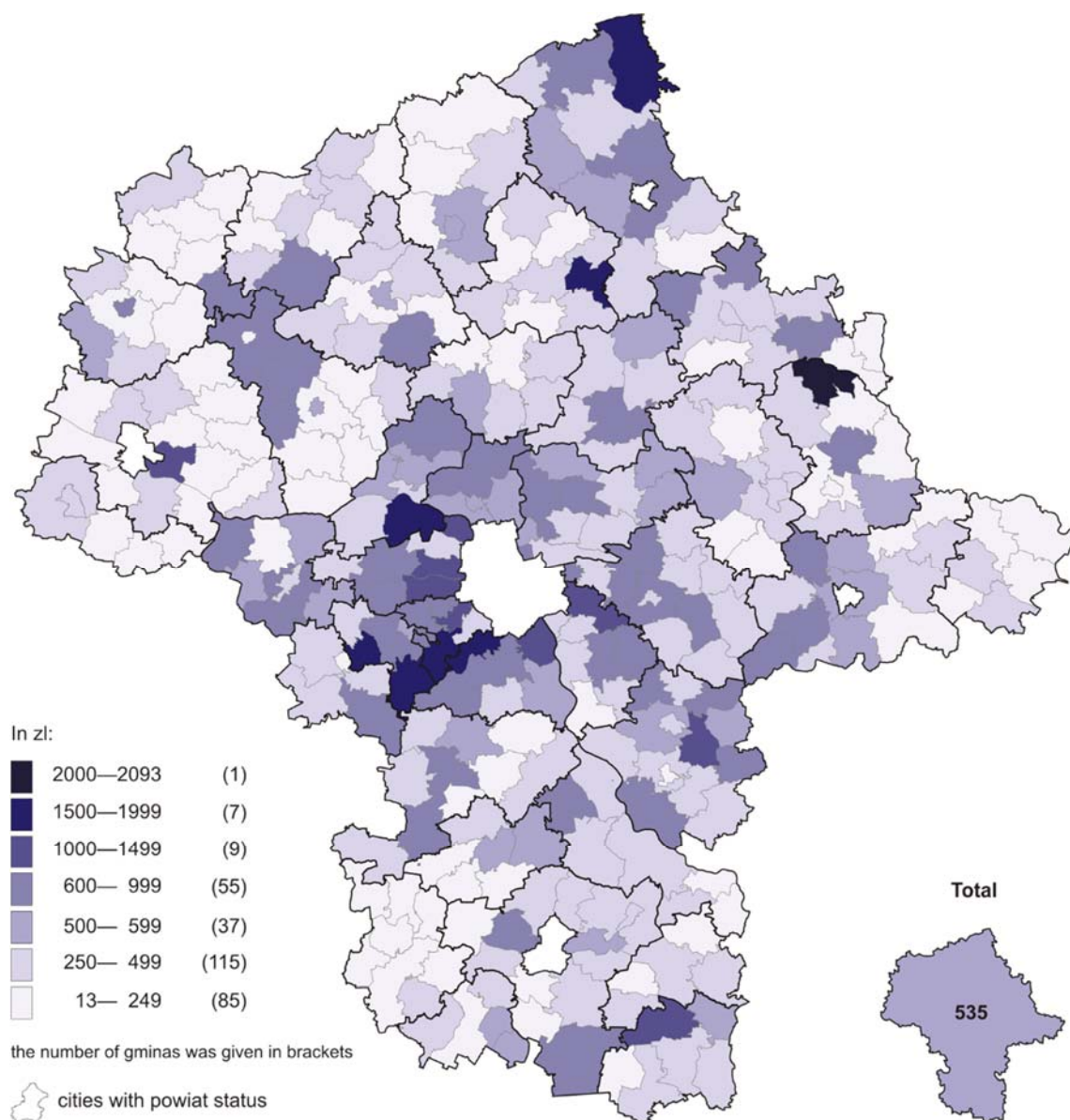
The average expenditure of cities with powiat status per capita amounted to PLN 7,410, of these investment spendings – PLN 642. The highest expenditure per capita, both in total and on investment, recorded the capital city of Warsaw (PLN 7,885 and PLN 708, respectively). Relatively the lowest amount of expenditure in aggregate was noted in Radom (PLN 5,045), while investment spendings – in Ostrołęka (PLN 180).

The total expenditure of powiats' budgets amounted to PLN 949 per capita on average in 2016. Relatively the highest expenditure was noted in the following powiats: przysuski (PLN 1,468), pułtuski (PLN 1,449), while the lowest in the following powiats: siedlecki (PLN 644), legionowski (PLN 759) and wołomiński (PLN 762).

Slightly different in territorial division were the investment spendings from powiats' budgets – the highest value was recorded in powiats: ostrołęcki (PLN 412 per capita), and the lowest – in powiats: lipski (PLN 23), łosicki (PLN 59), ciechanowski (PLN 61) and gostyniński (PLN 63). The average level of this rate for powiats of Mazowieckie voivodship was PLN 146.

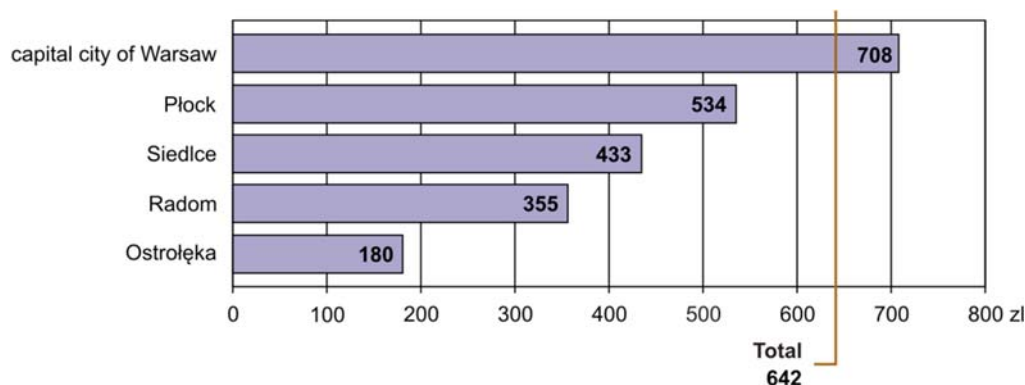
Moreover, there was an average of PLN 420 allocated from the voivodship's budget per capita, of which PLN 74 was allocated for investments.

**Investment spendings of gminas' budgets per capita in 2016**

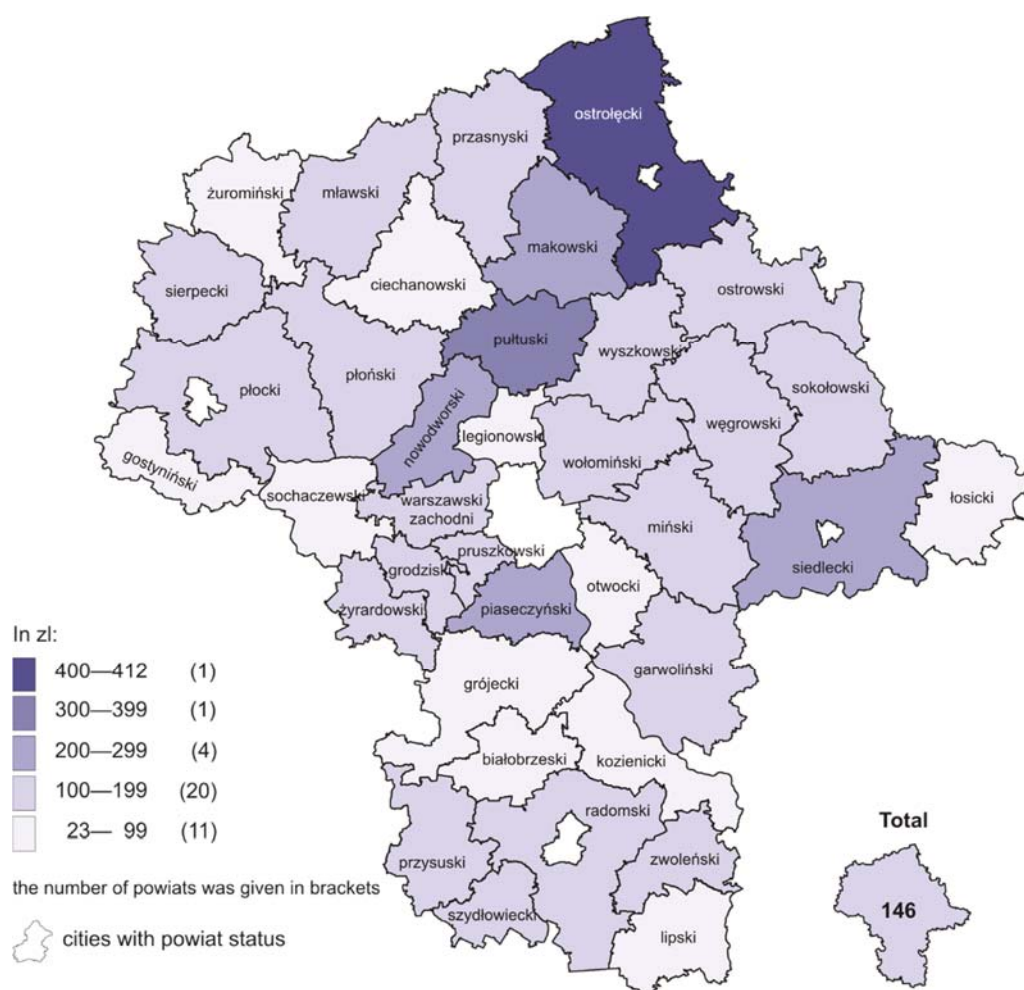




### Investment spendings of the cities with powiat status per capita in 2016



### Investment spendings of powiats' budgets per capita in 2016



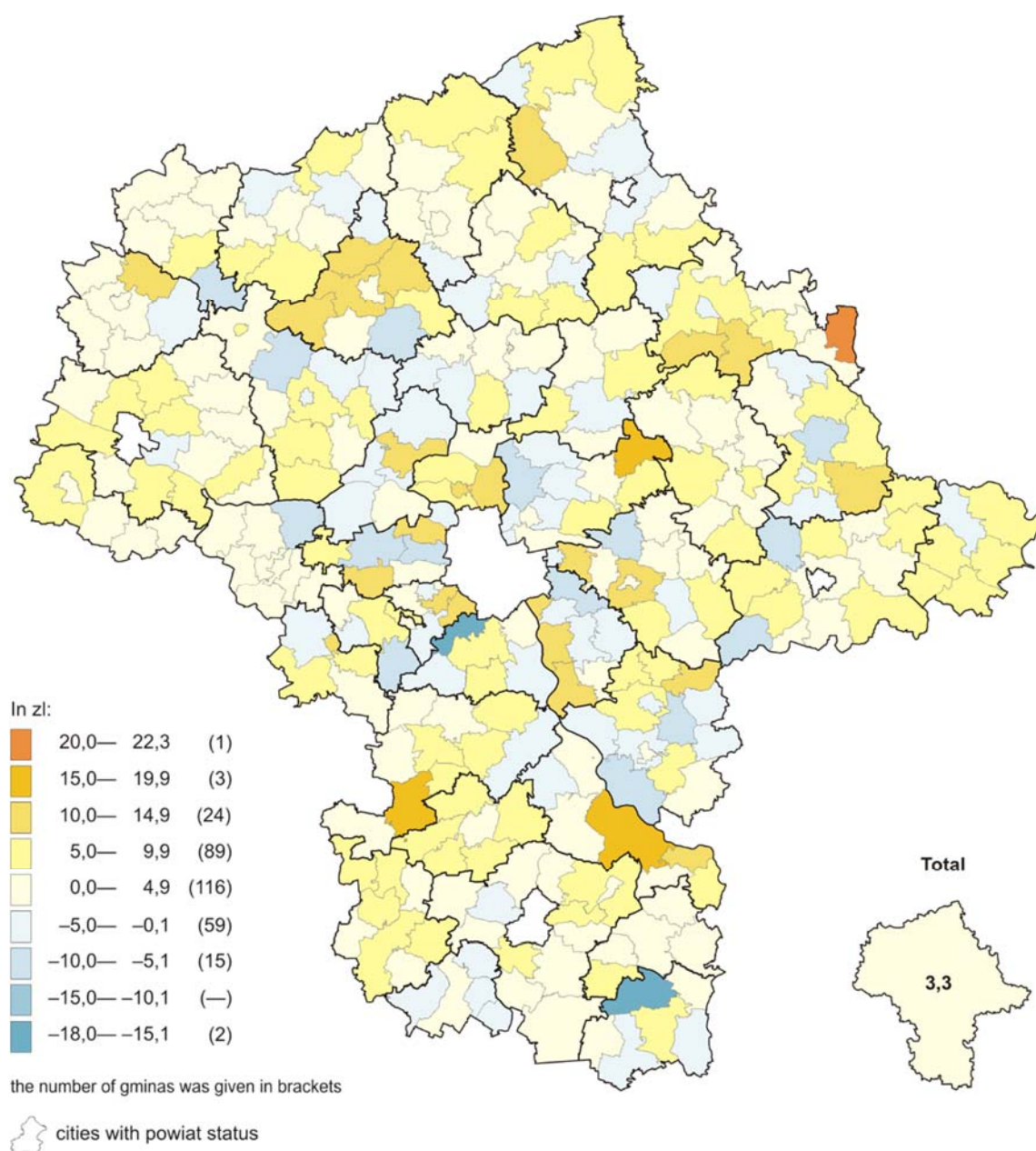
### BUDGETARY RESULT OF LOCAL GOVERNMENT UNITS

In 2016, budgets of local government units of Mazowieckie voivodship recorded a total surplus of PLN 1,485.3 mln (by 14.8% lower than in 2015). That amount comprised mainly the budgetary surplus of the cities with powiat status (PLN 938.4 mln) and significantly smaller surplus of gminas' budgets (PLN 435.6 mln), powiats' budgets (PLN 56.2 mln) and the voivodship's budget (PLN 55.1 mln). As

compared to the previous year, the surplus of powiats' budgets was 3.5 times higher, while the budgetary surplus of gminas 2 times higher. The voivodship's budget and budgets of the cities with powiat status had a surplus lower by 68.6% and 29.9%, respectively than in 2015.

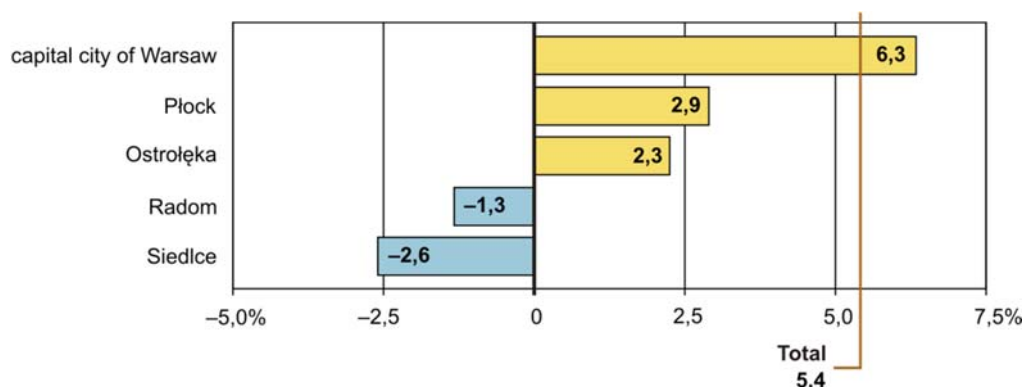
Out of 352 local government units of our voivodship, in 264 there was a budgetary surplus noted, which constituted 75.0% of the total. For 141 local government units, the relation of surplus to the revenue spent did not exceed 5%, while in the case of 29 units that rate was higher by 10%. The deficit was registered in 88 units, while in the case of 3 units it exceeded 10% of the revenue. From among the units with budgetary deficit, the most numerous group was represented by units with a relation of deficit to revenue below 5%; their share equalled 79.5%. The detailed distribution of the relevant local government units by the budgetary surplus/deficit size is shown on the charts below.

**Gminas by relation of budgetary result to total revenue in 2016**

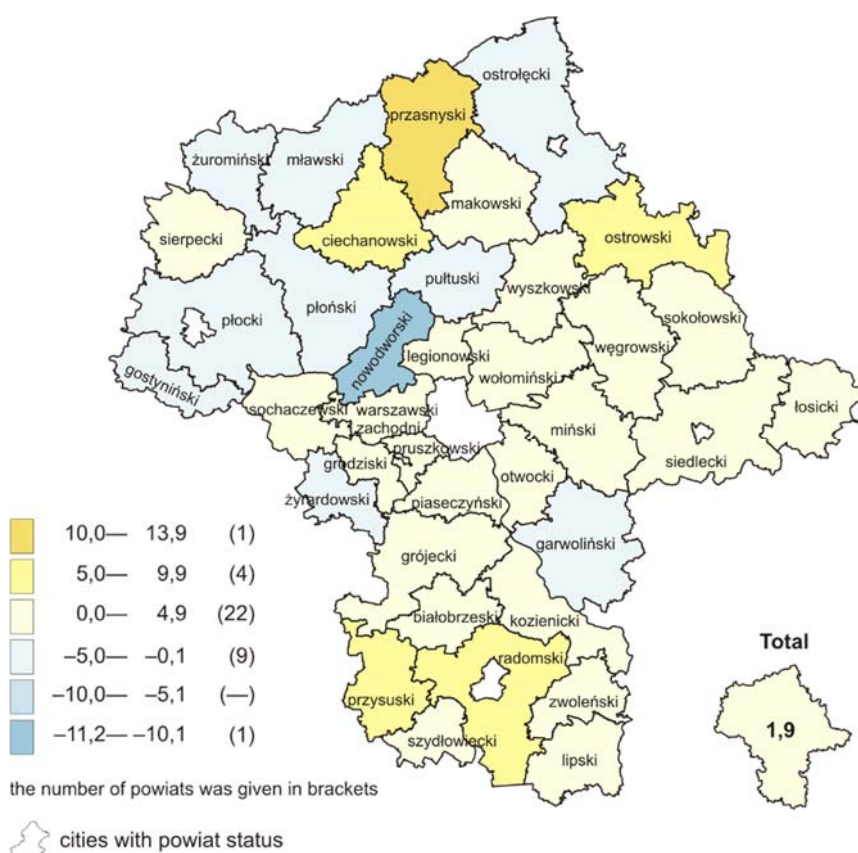




### Cities with powiat status by relation of budgetary result to total revenue in 2016



### Powiats by relation of budgetary result to total revenue in 2016



From among 309 gminas of Mazowieckie voivodship, 233 gminas did not use the entire amount of its budgetary means, and the expenditure of 76 gminas was higher than their receipts. Gminas with the highest budgetary surplus – as compared to their revenue – were: Boguty-Pianki (22.3%) and Jadów (17.0%). Gminas with relatively highest deficit were: Lesznowola, where the amount of expenditure was higher than that of revenue by 18.0%, and Ciepeliów with a deficit of 15.5%.

In 2016, the budget surplus had 3 cities with powiat status, while relatively the highest budget surplus was recorded in the capital city of Warsaw (6.3% of the total revenue); 2 towns (Siedlce and Radom) reported a budget deficit.

Among 37 powiats of our voivodship, 27 voivodships reported a budget surplus, while 10 voivodships reported a deficit. Relatively the largest budget surplus was noted in powiat przasnyski (13.9% of the total revenue), while the largest deficit occurred in powiat nowodworski (where expenditure exceeded revenue by 11.2%).

In 2016, the budget of the voivodship closed with a surplus of 2.4% of total revenue.

Table 1. Revenue of budgets of local government units by types in 2016

| Specification   | Grand total         | Gminas              |                    |                    |                    | Cities with powiat status | Powiats            | Voivodship         |
|---|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
|   |                     | total               | urban              | urban-rural        | rural              |                           |                    |                    |
| in thous. zł  |                     |                     |                    |                    |                    |                           |                    |                    |
| <b>Total .....</b>  | <b>35,876,069.1</b> | <b>13,179,392.4</b> | <b>3,030,151.2</b> | <b>3,807,337.9</b> | <b>6,341,903.2</b> | <b>17,355,498.8</b>       | <b>3,038,571.9</b> | <b>2,302,606.1</b> |
| <b>Own revenue .....</b>  | <b>21,633,987.9</b> | <b>6,149,108.9</b>  | <b>1,735,444.0</b> | <b>2,005,277.4</b> | <b>2,408,387.5</b> | <b>12,382,352.4</b>       | <b>1,207,666.7</b> | <b>1,894,859.9</b> |
| of which:   |                     |                     |                    |                    |                    |                           |                    |                    |
| Shares in income tax .....  | 11,120,437.1        | 2,790,819.2         | 861,877.2          | 921,520.8          | 100,7421.1         | 5,836,414.6               | 749,848.7          | 1,743,354.6        |
| shares in corporate income tax .....  | 2,259,109.3         | 113,618.4           | 36,021.4           | 43,580.5           | 34,016.5           | 664,059.2                 | 23,696.0           | 1,457,735.7        |
| shares in personal income tax .....   | 8,861,327.7         | 2,677,200.8         | 825,855.9          | 877,940.4          | 973,404.6          | 5,172,355.4               | 726,152.6          | 285,619.0          |
| Real estate tax .....   | 3,015,763.1         | 1,463,085.6         | 362,874.4          | 496,170.4          | 604,040.8          | 1,552,677.5               | x                  | x                  |
| Agricultural tax .....  | 150,319.8           | 148,325.2           | 1,730.8            | 28,643.9           | 117,950.5          | 1,994.6                   | x                  | x                  |
| Tax on means of transportation .....  | 203,404.3           | 153,350.1           | 30,500.8           | 42,663.5           | 80,185.8           | 50,054.2                  | x                  | x                  |
| Tax on inheritance and donations .....                                      | 88,381.4            | 20,262.1            | 7,171.2            | 5,929.8            | 7161.1             | 68,119.2                  | x                  | x                  |
| Tax on civil-legal proceedings .....  | 641,682.3           | 164,065.7           | 42,133.8           | 61,723.9           | 60,208.0           | 477,616.6                 | x                  | x                  |
| Stamp duty .....  | 115,092.8           | 22,556.6            | 8,974.1            | 8,025.4            | 5,557.1            | 92,536.2                  | x                  | x                  |
| Property gains .....  | 1,358,590.1         | 310,049.0           | 153,859.6          | 99,714.6           | 56,474.7           | 986,667.8                 | 3,9451.3           | 22,422.1           |
| Receipts from services .....  | 1,622,394.4         | 214,570.1           | 24,891.7           | 59,661.2           | 130,017.2          | 1,247,159.6               | 157,158.8          | 3,505.8            |
| Financial means for financing own tasks derived from .....                  |                     |                     |                    |                    |                    |                           |                    |                    |
| other sources .....   | 42,362.9            | 20,330.2            | 3,814.7            | 5,549.4            | 10,966.1           | 17,834.9                  | 3,903.4            | 294.4              |
| <b>Grants .....</b>   | <b>7,218,943.6</b>  | <b>3,735,023.4</b>  | <b>759,491.9</b>   | <b>995,551.5</b>   | <b>1,979,980.0</b> | <b>2,538,426.5</b>        | <b>630,850.3</b>   | <b>314,643.3</b>   |
| of which:   |                     |                     |                    |                    |                    |                           |                    |                    |
| From state budget .....   | 5,757,809.3         | 3,388,437.0         | 673,254.6          | 886,362.3          | 1,828,820.2        | 1,782,863.3               | 461,569.3          | 124,939.6          |
| including tasks:  |                     |                     |                    |                    |                    |                           |                    |                    |
| within the scope of government administration ....                          | 4,892,373.5         | 2,965,461.9         | 571,924.1          | 765,865.0          | 1,627,672.7        | 1,488,496.3               | 317,688.9          | 120,726.4          |
| own tasks .....   | 853,694.3           | 419,976.0           | 100,701.8          | 119,506.9          | 199,767.4          | 286,059.6                 | 143,488.0          | 4,170.7            |
| For tasks carried out under agreements between local government units ..... | 166,385.9           | 40,107.1            | 13,672.9           | 6,492.6            | 19,941.5           | 72,254.1                  | 50,228.2           | 3,796.6            |
| Awarded from the state appropriated funds .....                             | 39,555.5            | 22,661.4            | 3,264.7            | 6,365.3            | 13,031.4           | 6,614.3                   | 6,946.4            | 3,333.3            |
| Under paragraphs 200 and 620 <sup>a</sup> .....                             | 991,312.4           | 252,756.4           | 63,068.8           | 91,062.1           | 98,625.6           | 577,499.5                 | 34,233.6           | 126,822.9          |
| Under paragraphs 205 and 625 <sup>a</sup> .....                             | 171,033.6           | 9,879.4             | 921.8              | 2,148.5            | 6,809.2            | 98,835.4                  | 7,406.1            | 54,912.7           |
| <b>General subvention from state budget .....</b>                           | <b>7,023,137.7</b>  | <b>3,295,260.0</b>  | <b>535,215.3</b>   | <b>806,509.0</b>   | <b>1,953,535.8</b> | <b>2,434,719.9</b>        | <b>1,200,054.9</b> | <b>93,102.9</b>    |
| Of which educational part .....   | 5,770,017.9         | 2,512,025.0         | 517,907.3          | 681,759.0          | 1,312,358.7        | 2,246,903.5               | 922,869.5          | 88,220.0           |

<sup>a</sup> The classification of budgetary revenue and expenditure

Table 1. Revenue of budgets of local government units by types in 2016 (continuation)

| Specification   | Grand total  | Gminas       |              |              |              | Cities with powiat status | Powiats      | Voivodship   |
|---|--------------|--------------|--------------|--------------|--------------|---------------------------|--------------|--------------|
|   |              | total        | urban        | urban-rural  | rural        |                           |              |              |
| in per cent   |              |              |              |              |              |                           |              |              |
| <b>Total</b> .....  | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b>              | <b>100.0</b> | <b>100.0</b> |
| <b>Own revenue</b> .....  | <b>60.3</b>  | <b>46.7</b>  | <b>57.3</b>  | <b>52.7</b>  | <b>38.0</b>  | <b>71.3</b>               | <b>39.7</b>  | <b>82.3</b>  |
| of which:   |              |              |              |              |              |                           |              |              |
| Shares in income tax .....  | 31.0         | 21.2         | 28.4         | 24.2         | 15.9         | 33.6                      | 24.7         | 75.7         |
| shares in corporate income tax .....  | 6.3          | 0.9          | 1.2          | 1.1          | 0.5          | 3.8                       | 0.8          | 63.3         |
| shares in personal income tax .....   | 24.7         | 20.3         | 27.3         | 23.1         | 15.3         | 29.8                      | 23.9         | 12.4         |
| Real estate tax .....   | 8.4          | 11.1         | 12.0         | 13.0         | 9.5          | 8.9                       | x            | x            |
| Agricultural tax .....  | 0.4          | 1.1          | 0.1          | 0.8          | 1.9          | 0.0                       | x            | x            |
| Tax on means of transportation .....  | 0.6          | 1.2          | 1.0          | 1.1          | 1.3          | 0.3                       | x            | x            |
| Tax on inheritance and donations .....                                      | 0.2          | 0.2          | 0.2          | 0.2          | 0.1          | 0.4                       | x            | x            |
| Tax on civil-legal proceedings .....  | 1.8          | 1.2          | 1.4          | 1.6          | 0.9          | 2.8                       | x            | x            |
| Stamp duty .....  | 0.3          | 0.2          | 0.3          | 0.2          | 0.1          | 0.5                       | x            | x            |
| Property gains .....  | 3.8          | 2.4          | 5.1          | 2.6          | 0.9          | 5.7                       | 1.3          | 1.0          |
| Receipts from services .....  | 4.5          | 1.6          | 0.8          | 1.6          | 2.1          | 7.2                       | 5.2          | 0.2          |
| Financial means for financing own tasks derived from other sources .....    | 0.1          | 0.2          | 0.1          | 0.1          | 0.2          | 0.1                       | 0.1          | 0.0          |
| <b>Grants</b> .....   | <b>20.1</b>  | <b>28.3</b>  | <b>25.1</b>  | <b>26.1</b>  | <b>31.2</b>  | <b>14.6</b>               | <b>20.8</b>  | <b>13.7</b>  |
| of which:   |              |              |              |              |              |                           |              |              |
| From state budget .....   | 16.0         | 25.7         | 22.2         | 23.3         | 28.8         | 10.3                      | 15.2         | 5.4          |
| including tasks:  |              |              |              |              |              |                           |              |              |
| undertaken within the scope of government administration .....              | 13.6         | 22.5         | 18.9         | 20.1         | 25.7         | 8.6                       | 10.5         | 5.2          |
| own tasks .....   | 2.4          | 3.2          | 3.3          | 3.1          | 3.1          | 1.6                       | 4.7          | 0.2          |
| For tasks carried out under agreements between local government units ..... | 0.5          | 0.3          | 0.5          | 0.2          | 0.3          | 0.4                       | 1.7          | 0.2          |
| Awarded from the state appropriated funds .....                             | 0.1          | 0.2          | 0.1          | 0.2          | 0.2          | 0.0                       | 0.2          | 0.1          |
| Under paragraphs 200 and 620 <sup>a</sup> .....                             | 2.8          | 1.9          | 2.1          | 2.4          | 1.6          | 3.3                       | 1.1          | 5.5          |
| Under paragraphs 205 and 625 <sup>a</sup> .....                             | 0.5          | 0.1          | 0.0          | 0.1          | 0.1          | 0.6                       | 0.2          | 2.4          |
| <b>General subvention from state budget</b> .....                           | <b>19.6</b>  | <b>25.0</b>  | <b>17.7</b>  | <b>21.2</b>  | <b>30.8</b>  | <b>14.0</b>               | <b>39.5</b>  | <b>4.0</b>   |
| Of which educational part .....   | 16.1         | 19.1         | 17.1         | 17.9         | 20.7         | 12.9                      | 30.4         | 3.8          |

<sup>a</sup> The classification of budgetary revenue and expenditure.

Table 2. **Revenue of budgets of local government units by divisions in 2016**

| Specification   | Grand total         | Gminas              |                    |                    |                    | Cities with powiat status | Powiats            | Voivodship         |
|---|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
|   |                     | total               | urban              | urban-rural        | rural              |                           |                    |                    |
| in thous. zł  |                     |                     |                    |                    |                    |                           |                    |                    |
| <b>Total .....</b>  | <b>35,876,069.1</b> | <b>13,179,392.4</b> | <b>3,030,151.2</b> | <b>3,807,337.9</b> | <b>6,341,903.2</b> | <b>17,355,498.8</b>       | <b>3,038,571.9</b> | <b>2,302,606.1</b> |
| of which:   |                     |                     |                    |                    |                    |                           |                    |                    |
| Agriculture and hunting.....  | 237,927.7           | 164,231.6           | 536.0              | 19,668.5           | 144,027.1          | 149.0                     | 2,617.9            | 70,929.2           |
| Production and supply of electricity, gas and water....                                   | 47,213.0            | 46,614.1            | 2,004.3            | 2,186.9            | 42,422.9           | 26.2                      | 398.3              | 174.4              |
| Transport and communication .....   | 2,391,911.5         | 196,189.4           | 70,523.3           | 43,046.4           | 82,619.8           | 1,970,520.9               | 144,181.4          | 81,019.8           |
| Housing .....   | 2,382,831.4         | 327,121.2           | 157,103.8          | 110,563.6          | 59,543.8           | 1,969,109.7               | 65,742.6           | 20,857.9           |
| Services.....   | 111,468.5           | 4,593.2             | 2,024.1            | 1,395.2            | 1,173.8            | 43,303.0                  | 63,083.5           | 488.9              |
| Public administration .....   | 200,362.8           | 91,754.7            | 18,683.8           | 35,435.4           | 37,635.5           | 74,718.2                  | 26,210.6           | 7,679.3            |
| Public safety and fire prevention .....   | 308,756.9           | 19,518.2            | 1,899.5            | 3,769.3            | 13,849.4           | 148,136.8                 | 141,059.2          | 42.7               |
| Revenue of natural persons, legal persons and entities not having legal personality ..... | 15,930,621.1        | 4,930,441.1         | 1,358,546.3        | 1,615,601.4        | 1,956,293.3        | 8,386,802.7               | 849,190.3          | 1,764,187.1        |
| Various settlements .....   | 7,454,424.2         | 3,392,309.4         | 555,226.0          | 849,750.3          | 1,987,333.1        | 2,556,155.7               | 1,204,353.2        | 301,605.9          |
| Education and upbringing.....   | 631,494.5           | 372,050.0           | 91,596.4           | 106,337.1          | 174,116.5          | 213,464.9                 | 41,678.6           | 4,301.0            |
| Health care .....   | 174,038.7           | 1,320.0             | 137.9              | 503.7              | 678.4              | 34,750.0                  | 109,925.4          | 28,043.3           |
| Social Assistance .....   | 4,701,993.7         | 3,001,563.2         | 603,572.8          | 788,480.1          | 1,609,510.3        | 1,392,364.7               | 300,527.9          | 7,537.9            |
| Other tasks within the scope of social policy .....                                       | 100,673.2           | 10,661.8            | 4,896.1            | 3,577.7            | 2187.9             | 31,571.3                  | 50,757.8           | 7,682.3            |
| Educational and upbringing care .....   | 49,283.4            | 22,638.7            | 3,541.5            | 4,628.9            | 14,468.3           | 16,975.9                  | 8,440.8            | 1,228.0            |
| Municipal waste and environmental protection.....   | 938,978.4           | 486,771.9           | 135,301.7          | 164,734.4          | 186,735.8          | 438,365.2                 | 10,604.2           | 3,237.1            |
| Culture and protection of the national heritage .....                                     | 68,348.7            | 41,857.5            | 9,791.9            | 31,013.2           | 1,052.5            | 22,176.5                  | 2,335.5            | 1,979.2            |
| Botanical and zoological gardens and protected natural establishments.....                | 19,572.8            | 77.9                | 29.6               | 9.6                | 38.8               | 18,645.6                  | —                  | 849.3              |
| Physical education .....  | 88,449.1            | 57,344.3            | 13,224.3           | 23,385.3           | 20,734.7           | 28,134.5                  | 2,970.3            | —                  |



Table 2. **Revenue of budgets of local government units by divisions in 2016 (continuation)**

| Specification   | Grand total  | Gminas       |              |              |              | Cities with powiat status | Powiats      | Voivodship   |
|---|--------------|--------------|--------------|--------------|--------------|---------------------------|--------------|--------------|
|   |              | total        | urban        | urban-rural  | rural        |                           |              |              |
| in per cent   |              |              |              |              |              |                           |              |              |
| <b>Total .....</b>  | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b>              | <b>100.0</b> | <b>100.0</b> |
| of which:   |              |              |              |              |              |                           |              |              |
| Agriculture and hunting.....  | 0.7          | 1.2          | 0.0          | 0.5          | 2.3          | 0.0                       | 0.1          | 3.1          |
| Production and supply of electricity, gas and water....                                   | 0.1          | 0.4          | 0.1          | 0.1          | 0.7          | 0.0                       | 0.0          | 0.0          |
| Transport and communication .....   | 6.7          | 1.5          | 2.3          | 1.1          | 1.3          | 11.4                      | 4.7          | 3.5          |
| Housing .....   | 6.6          | 2.5          | 5.2          | 2.9          | 0.9          | 11.3                      | 2.2          | 0.9          |
| Services.....   | 0.3          | 0.0          | 0.1          | 0.0          | 0.0          | 0.2                       | 2.1          | 0.0          |
| Public administration .....   | 0.6          | 0.7          | 0.6          | 0.9          | 0.6          | 0.4                       | 0.9          | 0.3          |
| Public safety and fire prevention .....   | 0.9          | 0.1          | 0.1          | 0.1          | 0.2          | 0.9                       | 4.6          | 0.0          |
| Revenue of natural persons, legal persons and entities not having legal personality ..... | 44.4         | 37.4         | 44.8         | 42.4         | 30.8         | 48.3                      | 27.9         | 76.6         |
| Various settlements .....   | 20.8         | 25.7         | 18.3         | 22.3         | 31.3         | 14.7                      | 39.6         | 13.1         |
| Education and upbringing.....   | 1.8          | 2.8          | 3.0          | 2.8          | 2.7          | 1.2                       | 1.4          | 0.2          |
| Health care .....   | 0.5          | 0.0          | 0.0          | 0.0          | 0.0          | 0.2                       | 3.6          | 1.2          |
| Social Assistance .....   | 13.1         | 22.8         | 19.9         | 20.7         | 25.4         | 8.0                       | 9.9          | 0.3          |
| Other tasks within the scope of social policy .....                                       | 0.3          | 0.1          | 0.2          | 0.1          | 0.0          | 0.2                       | 1.7          | 0.3          |
| Educational and upbringing care .....   | 0.1          | 0.2          | 0.1          | 0.1          | 0.2          | 0.1                       | 0.3          | 0.1          |
| Municipal waste and environmental protection.....   | 2.6          | 3.7          | 4.5          | 4.3          | 2.9          | 2.5                       | 0.3          | 0.1          |
| Culture and protection of the national heritage.....                                      | 0.2          | 0.3          | 0.3          | 0.8          | 0.0          | 0.1                       | 0.1          | 0.1          |
| Botanical and zoological gardens and protected natural establishments.....                | 0.1          | 0.0          | 0.0          | 0.0          | 0.0          | 0.1                       | —            | 0.0          |
| Physical education .....  | 0.2          | 0.4          | 0.4          | 0.6          | 0.3          | 0.2                       | 0.1          | —            |

Table 3. **Expenditure of budgets of local government units by divisions in 2016**

| Specification                                       | Grand total         | Gminas              |                    |                    |                    | Cities with powiat status | Powiats            | Voivodship         |
|---|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
|   |                     | Total               | urban              | urban-rural        | rural              |                           |                    |                    |
| in thous. zł  |                     |                     |                    |                    |                    |                           |                    |                    |
| <b>Total .....</b>                                  | <b>34,390,761.9</b> | <b>12,743,831.3</b> | <b>2,938,904.0</b> | <b>3,651,323.4</b> | <b>6,153,603.9</b> | <b>16,417,094.2</b>       | <b>2,982,341.9</b> | <b>2,247,494.4</b> |
| <b>Current expenditure .....</b>                    | <b>30,293,743.3</b> | <b>11,036,627.3</b> | <b>2,541,721.0</b> | <b>3,117,149.9</b> | <b>5377756.5</b>   | <b>14,881,712.6</b>       | <b>2,523,101.9</b> | <b>1,852,301.5</b> |
| of which:   |                     |                     |                    |                    |                    |                           |                    |                    |
| Grants.....   | 2,832,814.8         | 784,617.8           | 267,604.3          | 264,264.1          | 252,749.4          | 1,261,440.6               | 203,378.0          | 583,378.3          |
| Natural persons benefits.....                       | 4,666,801.0         | 3,107,498.1         | 617,958.5          | 813,937.6          | 1,675,601.9        | 1,442,656.6               | 105,649.1          | 10,997.2           |
| Current expenditure of local government units ..... | 20,772,711.6        | 6,973,340.0         | 1,629,465.9        | 1,972,913.7        | 3,370,960.4        | 11,073,370.2              | 2,069,085.8        | 656,915.6          |
| of which:   |                     |                     |                    |                    |                    |                           |                    |                    |
| Salaries and wages .....                            | 9,600,875.5         | 3,698,752.8         | 860,723.2          | 1,016,634.2        | 1,821,395.3        | 4,309,974.7               | 1,287,163.9        | 304,984.2          |
| Remuneration related expenditure <sup>a</sup> ..... | 1,764,992.3         | 719,815.0           | 162,915.9          | 195,814.3          | 361,084.9          | 774,992.1                 | 214,795.4          | 55,389.8           |
| Purchase of materials and services.....             | 7,933,695.6         | 2,090,264.9         | 515,367.4          | 637,916.0          | 93,6981.5          | 5,225,181.9               | 379,203.0          | 239,045.8          |
| Public debt servicing.....                          | 422,166.5           | 81,198.0            | 20,159.9           | 26,516.5           | 34,521.6           | 270,269.6                 | 17,610.2           | 53,088.8           |
| <b>Property expenditure .....</b>                   | <b>4,097,018.6</b>  | <b>1,707,204.0</b>  | <b>397,183.0</b>   | <b>534,173.5</b>   | <b>775,847.5</b>   | <b>1,535,381.6</b>        | <b>459,240.1</b>   | <b>395,192.9</b>   |
| of which investment spendings <sup>b</sup> .....    | 3,954,731.7         | 1,679,695.8         | 379,931.0          | 528,587.3          | 771,177.5          | 1,421,960.4               | 457,882.7          | 395,192.9          |
| in per cent   |                     |                     |                    |                    |                    |                           |                    |                    |
| <b>Total.....</b>                                   | <b>100.0</b>        | <b>100.0</b>        | <b>100.0</b>       | <b>100.0</b>       | <b>100.0</b>       | <b>100.0</b>              | <b>100.0</b>       | <b>100.0</b>       |
| <b>Current expenditure .....</b>                    | <b>88.1</b>         | <b>86.8</b>         | <b>86.5</b>        | <b>85.4</b>        | <b>87.4</b>        | <b>90.6</b>               | <b>84.6</b>        | <b>82.4</b>        |
| of which:   |                     |                     |                    |                    |                    |                           |                    |                    |
| Grants.....   | 8.2                 | 6.2                 | 9.1                | 7.2                | 4.1                | 7.7                       | 6.8                | 26.0               |
| Natural persons benefits.....                       | 13.6                | 24.4                | 21.0               | 22.3               | 27.2               | 8.8                       | 3.5                | 0.5                |
| Current expenditure of local government units ..... | 60.4                | 54.7                | 55.4               | 54.0               | 54.8               | 67.5                      | 69.4               | 29.2               |
| of which:   |                     |                     |                    |                    |                    |                           |                    |                    |
| Salaries and wages .....                            | 27.9                | 29.0                | 29.3               | 27.8               | 29.6               | 26.3                      | 43.2               | 13.6               |
| Remuneration related expenditure <sup>a</sup> ..... | 5.1                 | 5.6                 | 5.5                | 5.4                | 5.9                | 4.7                       | 7.2                | 2.5                |
| Purchase of materials and services.....             | 23.1                | 16.4                | 17.5               | 17.5               | 15.2               | 31.8                      | 12.7               | 10.6               |
| Public debt servicing.....                          | 1.2                 | 0.6                 | 0.7                | 0.7                | 0.6                | 1.6                       | 0.6                | 2.4                |
| <b>Property expenditure .....</b>                   | <b>11.9</b>         | <b>13.4</b>         | <b>13.5</b>        | <b>14.6</b>        | <b>12.6</b>        | <b>9.4</b>                | <b>15.4</b>        | <b>17.6</b>        |
| of which investment spendings <sup>b</sup> .....    | 11.5                | 13.2                | 12.9               | 14.5               | 12.5               | 8.7                       | 15.4               | 17.6               |

<sup>a</sup> Including obligatory social security contribution and Labour Fund contribution, as well as a contribution for, the so-called, Bridging Pension Fund. <sup>b</sup> Including grants for financing investment tasks of local government budgetary establishments.

Table 4. **Expenditure of budgets of local government units by divisions in 2016**

| Specification  | Grand total         | Gminas              |                    |                    |                    | Cities with powiat status | Powiats            | Voivodship         |
|--|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
|  |                     | total               | urban              | urban-rural        | rural              |                           |                    |                    |
| in thous. zł   |                     |                     |                    |                    |                    |                           |                    |                    |
| <b>Total .....</b>   | <b>34,390,761.9</b> | <b>12,743,831.3</b> | <b>2,938,904.0</b> | <b>3,651,323.4</b> | <b>6,153,603.9</b> | <b>16,417,094.2</b>       | <b>2,982,341.9</b> | <b>2,247,494.4</b> |
| of which:  |                     |                     |                    |                    |                    |                           |                    |                    |
| Agriculture and hunting.....   | 373,363.4           | 268,829.5           | 1,431.3            | 33,410.9           | 233,987.3          | 192.1                     | 2,070.2            | 102,271.6          |
| Production and supply of electricity, gas and water....                    | 46,397.0            | 35,252.2            | 3,528.1            | 4,768.2            | 26,956.0           | 10,760.3                  | 155.8              | 228.6              |
| Transport and communication .....  | 6,005,425.1         | 989,614.7           | 228,376.7          | 297,385.9          | 463,852.1          | 3,893,672.5               | 438,402.1          | 683,735.8          |
| Housing .....  | 1,638,636.9         | 317,463.4           | 126,542.1          | 122,120.5          | 68,800.9           | 1,271,798.3               | 26,118.8           | 23,256.4           |
| Services.....  | 162,237.0           | 26,018.8            | 6,038.2            | 8,815.0            | 11,165.6           | 72,368.8                  | 44,162.1           | 19,687.3           |
| Public administration .....  | 2,936,096.7         | 1,210,717.8         | 250,798.6          | 315,534.7          | 644,384.4          | 1,150,171.5               | 375,401.6          | 199,805.9          |
| Public safety and fire prevention .....                                    | 637,871.8           | 160,771.5           | 30,567.2           | 48,803.1           | 81,401.1           | 327,788.0                 | 145,982.8          | 3,329.5            |
| Public debt servicing <sup>a</sup> .....                                   | 422,539.2           | 81,242.2            | 20,177.4           | 26,538.4           | 34,526.4           | 270,577.0                 | 17,631.2           | 53,088.8           |
| Various settlements .....  | 1,596,340.6         | 78,945.8            | 4,348.8            | 39,099.2           | 35,497.8           | 821,959.7                 | 123,481.6          | 571,953.4          |
| Education and upbringing.....  | 9,487,985.8         | 4,453,564.1         | 1,038,940.7        | 1,254,649.1        | 2,159,974.3        | 4,089,234.4               | 843,029.0          | 102,158.3          |
| Health care .....  | 644,640.9           | 65,859.1            | 17,836.6           | 23,763.4           | 24,259.1           | 244,797.0                 | 143,456.8          | 190,527.9          |
| Social Assistance .....  | 5,782,978.5         | 3,360,973.3         | 711,656.2          | 896,203.0          | 1,753,114.1        | 1,969,380.3               | 435,123.1          | 17,501.7           |
| Other tasks undertaken within the scope of social policy .....             | 384,730.0           | 34,171.6            | 14,154.5           | 13,903.0           | 6,114.1            | 180,967.2                 | 119,270.8          | 50,320.4           |
| Educational and upbringing care .....                                      | 877,515.2           | 130,917.2           | 334,493.1          | 36,548.1           | 60,876.0           | 510,029.7                 | 213,520.1          | 23,048.2           |
| Municipal waste and environmental protection.....                          | 1,639,165.9         | 923,286.3           | 248,531.8          | 313,287.5          | 361,467.0          | 704,237.4                 | 9,464.6            | 2,177.7            |
| Culture and protection of national heritage.....                           | 1,095,519.6         | 330,669.5           | 106,292.8          | 104,046.8          | 120,329.8          | 559,354.2                 | 16,504.3           | 188,991.6          |
| Botanical and zoological gardens and protected natural establishments..... | 86,413.5            | 186.5               | 71.5               | 61.5               | 53.6               | 83,600.2                  | —                  | 2,626.7            |
| Physical education .....   | 499,236.1           | 261,431.3           | 92,713.7           | 108,948.7          | 59,769.0           | 223,192.7                 | 10,047.9           | 4,564.2            |

<sup>a</sup> Including expenditure of public debt servicing and current expenditure of local government units related to this service.

Table 4. **Expenditure of local government units by divisions in 2016**

| Specification   | Grand total  | Gminas       |              |              |              | Cities with<br>powiat status | Powiats      | Voivodship   |
|---|--------------|--------------|--------------|--------------|--------------|------------------------------|--------------|--------------|
|   |              | total        | urban        | urban-rural  | rural        |                              |              |              |
| in per cent   |              |              |              |              |              |                              |              |              |
| <b>Total</b> .....  | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b>                 | <b>100.0</b> | <b>100.0</b> |
| of which:   |              |              |              |              |              |                              |              |              |
| Agriculture and hunting.....  | 1.1          | 2.1          | 0.0          | 0.9          | 3.8          | 0.0                          | 0.1          | 4.6          |
| Production and supply of electricity, gas and water....                       | 0.1          | 0.3          | 0.1          | 0.1          | 0.4          | 0.1                          | 0.0          | 0.0          |
| Transport and communication .....   | 17.5         | 7.8          | 7.8          | 8.1          | 7.5          | 23.7                         | 14.7         | 30.4         |
| Housing .....   | 4.8          | 2.5          | 4.3          | 3.3          | 1.1          | 7.7                          | 0.9          | 1.0          |
| Services.....   | 0.5          | 0.2          | 0.2          | 0.2          | 0.2          | 0.4                          | 1.5          | 0.9          |
| Public administration .....   | 8.5          | 9.5          | 8.5          | 8.6          | 10.5         | 7.0                          | 12.6         | 8.9          |
| Public safety and fire prevention .....                                       | 1.9          | 1.3          | 1.0          | 1.3          | 1.3          | 2.0                          | 4.9          | 0.1          |
| Public debt servicing <sup>a</sup> .....                                      | 1.2          | 0.6          | 0.7          | 0.7          | 0.6          | 1.6                          | 0.6          | 2.4          |
| Various settlements .....   | 4.6          | 0.6          | 0.1          | 1.1          | 0.6          | 5.0                          | 4.1          | 25.4         |
| Education and upbringing.....   | 27.6         | 34.9         | 35.4         | 34.4         | 35.1         | 24.9                         | 28.3         | 4.5          |
| Health care .....   | 1.9          | 0.5          | 0.6          | 0.7          | 0.4          | 1.5                          | 4.8          | 8.5          |
| Social Assistance .....   | 16.8         | 26.4         | 24.2         | 24.5         | 28.5         | 12.0                         | 14.6         | 0.8          |
| Other tasks undertaken within the scope of social<br>policy .....             | 1.1          | 0.3          | 0.5          | 0.4          | 0.1          | 1.1                          | 4.0          | 2.2          |
| Educational and upbringing care .....   | 2.6          | 1.0          | 1.1          | 1.0          | 1.0          | 3.1                          | 7.2          | 1.0          |
| Municipal waste and environmental protection .....                            | 4.8          | 7.2          | 8.5          | 8.6          | 5.9          | 4.3                          | 0.3          | 0.1          |
| Culture and protection of national heritage .....                             | 3.2          | 2.6          | 3.6          | 2.8          | 2.0          | 3.4                          | 0.6          | 8.4          |
| Botanical and zoological gardens and protected<br>natural establishments..... | 0.3          | 0.0          | 0.0          | 0.0          | 0.0          | 0.5                          | —            | 0.1          |
| Physical education .....  | 1.5          | 2.1          | 3.2          | 3.0          | 1.0          | 1.4                          | 0.3          | 0.2          |

<sup>a</sup> Including expenditure of public debt servicing and current expenditure of local government units related to this service.

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