

# Budgets of local government units in Mazowieckie voivodship in 2017

28.09.2018

Local government units closed the last financial year with a surplus of 261.8 mln zł

**↑107.1%**

Indices of revenue of local government units budgets (y/y)

**Local government units obtained revenues by 7.1% higher than in 2016. At the same time, expenditures increased by 10.9%. The result of budgets of local government units amounted to 261.8 million zł and was almost six times lower than in the previous year. The ratio of the result to total income was at the level of 0.7%.**

As of 1 January 2017, there were 37 powiats, 5 cities with powiat status and 314 gminas in Mazowieckie voivodship. Cities with powiat status carry out 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. Thus, data included in the publication concern 309 gminas. The number of units at individual levels of territorial division did not change compared to the previous year.

**Table 1. Revenue, expenditure and budget result of local government units in 2017**

SPECIFICATION	Revenue	Expenditure	Result	Revenue	Expenditure
	in mln zł			2016=100	
<b>TOTAL</b>	<b>38 416.7</b>	<b>38 154.9</b>	<b>261.8</b>	<b>107.1</b>	<b>110.9</b>
Gminas	14 294.1	14 469.5	-175.3	108.5	113.5
Cities with powiat status	18 355.0	18 154.1	200.9	105.8	110.6
Powiats	3 217.4	3 232.3	-14.8	105.9	108.4
Voivodship	2 550.1	2 299.0	251.1	110.7	102.3
	per 1 capita in zł			2016=100	
<b>TOTAL</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>
Gminas	4 538	4 594	-56	108.2	113.2
Cities with powiat status	8 257	8 166	90	105.4	110.2
Powiats	1 022	1 026	-5	105.6	108.1
Voivodship	475	428	47	110.4	102.0

## Revenue of budgets of local government units

In 2017, local government units of Mazowieckie voivodship realized the total income in the amount of 38 416.7 mln zł. The highest income was generated by cities with powiat status and gminas (47.8% and 37.2%, respectively), and to a much lesser extent - powiats and voivodships (8.4% and 6.6%).

The main source of revenue for local government units is their own revenue - in 2017 it amounted to 24 148.9 million zł, constituting 60.3% of total revenue (the same as the year before). The largest share of own revenue in total revenues was recorded in the voivodship budget - 86.1% and in budgets of cities with powiat status - 71.4%, while smaller in gmina - 45.9% and powiat budgets - 40.1%.

Own revenue accounted for 60.3% of total revenue

**Table 2. Revenue of budgets of local government units by type in 2017**

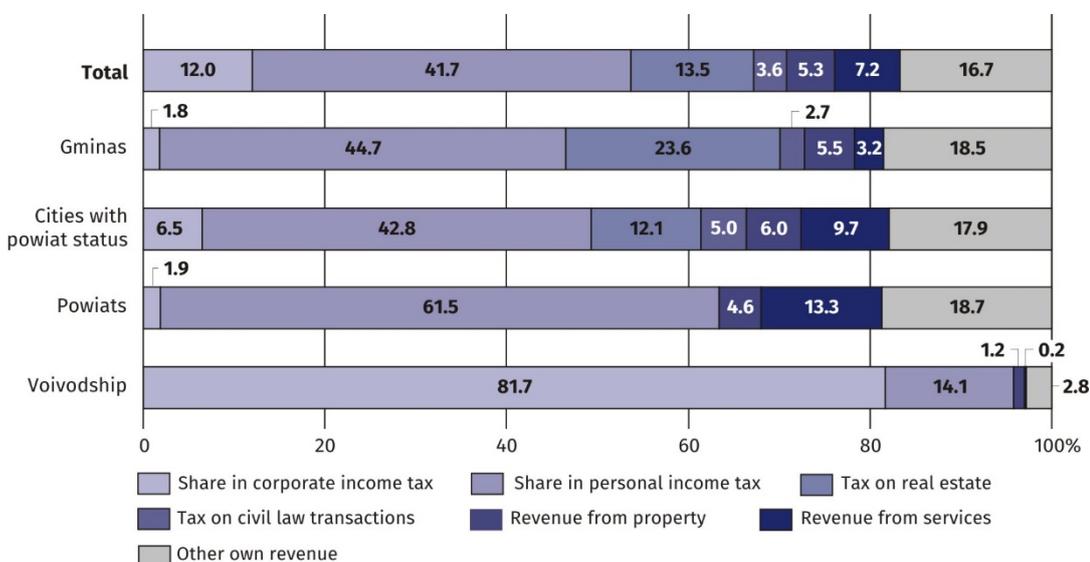
SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodships
	In thous. zł				
<b>GRAND TOTAL</b>	<b>38 416 718.2</b>	<b>14 294 145.5</b>	<b>18 355 003.3</b>	<b>3 217 446.4</b>	<b>2 550 123.0</b>
Own revenue	23 148 898.3	6 561 802.2	13 100 942.0	1 291 667.7	2 194 486.4
of which:					
share in income tax	12 427 234.6	3 050 414.5	6 454 204.3	818 341.1	2 104 274.6
corporate income tax	2 780 087.9	115 678.5	846 020.6	24 436.5	1 793 952.3
personal income tax	9 647 146.7	2 934 736.0	5 608 183.7	793 904.6	310 322.4
tax on real estate	3 130 412.8	1 547 519.6	1 582 893.2	x	x
tax on civil law transactions	834 141.8	174 933.1	659 208.7	x	x
revenue from property	1 234 585.4	360 770.8	788 952.2	59 189.5	25 672.8
revenue from services	1 657 902.3	213 031.0	1 267 173.8	172 409.9	5 287.5
Grants	7 974 823.8	4 324 742.7	2 678 900.3	706 669.4	264 511.4
of which:					
from state budget	6 684 283.3	4 018 217.2	2 070 264.4	471 896.3	123 905.5
for tasks realized on the basis of agreements between local government units	199 174.6	56 577.5	78 270.3	55 739.5	8 587.4
from paragraphs 200 and 620 <sup>a</sup>	108 988.6	53 448.4	3 207.2	12 978.9	39 354.2
from paragraphs 205 and 625 <sup>a</sup>	808 251.0	138 488.3	523 206.9	58 577.0	87 978.8
General subvention from the state budget	7 292 996.1	3 407 600.6	2 575 161.0	1 219 109.3	91 125.2
of which educational part	5 943 165.4	2 596 706.1	2 347 947.4	913 478.8	85 033.2

a Of the classification of budget revenue and expenditure.

In the own revenue of local government units, the most important items is share in personal income tax (PIT) and corporate income tax (CIT). In 2017, revenues from participation in PIT amounted to 9 647.1 million zł, and from CIT - 2780.1 million zł, representing 41.7% and 12.0% of own revenues.

Almost 42% of own revenue of local government units was the revenue from personal income tax

**Figure 1. Structure of own revenues of local government units by type in 2017**



When comparing the structure of own revenue by type for particular levels of local government units, it can be concluded that the largest share of income from personal income tax occurred in powiat budgets (61.5%), and from corporate tax - in the voivodship budget (81.7%). In addition, for budgets of gminas and cities with powiat status, the property tax is a significant source of income, accounting for 23.6% and 12.1% of the entity's own revenues.

In addition to own revenue, in 2017, local government units' accounts received grants in the amount of 7 974.8 million zł, of which 917.2 million zł were grants from paragraphs 200 and 620 as well as 205 and 625 of budget classification<sup>1</sup>. In total, grants accounted for 20.8% of total income, from 10.4% in the voivodship budget to 30.3% in gminas' budgets.

Moreover, local government units received a general subvention from the state budget in the amount of 7 293.0 million zł, i.e. 19.0% of total revenues. The largest part of the general subvention (81.5%) was the educational part - 5 943.2 million zł. The general subvention had the largest share in the revenues of powiat budgets (37.9%), and the smallest - in the voivodship budget (3.6%).

Compared to 2016, the total revenues of local government units were higher by 2 540.6 million zł, i.e. by 7.1%. The increase in income was higher than average in the voivodship budget (by 10.7%) and in gminas' budgets (by 8.5%), while smaller in the budgets of cities with powiat status (by 5.8%) and powiats (by 5.9%).

Total revenue increased mainly due to higher grants from the state budget for government administration tasks - by 961.9 million zł (by 19.7%), which was mainly caused by the implementation of the child-raising benefit under the Law on state aid in raising children<sup>2</sup> (the "Family 500+" programme) dated 11 February 2016; in 2017, this program was implemented throughout the year, while in 2016 - for three quarters. In addition, revenues from the income from personal income tax increased significantly - by 785.8 million zł (by 8.9%) and the grants from paragraphs 205 and 625 of the budget classification - by 637.2 million zł (by 372.6%).

In the structure of revenues of local government units by budget classification divisions, the main item is "Revenue from legal persons, from natural persons and from other entities without legal personality". From this source in 2017, 45.5% of total income came in (by 1.1 pp more than in the previous year). The highest income was reported in the voivodship budget (83.0%), while the lowest in powiat budgets (28.6%). An important source of income is also "Miscellaneous settlements", which constituted on average 19.7% (from 8.0% in the voivodship's budget to 38.1% in powiat budgets). In addition, revenues from the "Family" section (13.1%), "Transport and communication" (6.1%) and "Dwelling economy" (6.0%) had a significant share.

Units of each level of local government differ significantly in the amount of revenue per capita. [see table 1.]

The average value of this indicator for gminas in 2017 was 4 538 zł. Relatively the highest revenue was recorded in the gminas: Nadarzyn (7 914 zł), Podkowa Leśna (7 825 zł) and Lesznowola (7 681 zł), while the lowest in the gminas: Przysucha (3 374 zł), Solec nad Wisłą (3 534 zł) and Celestynów (3 552 zł). It follows from the above that the revenues of gmina with the highest revenue per capita were by 2.3 times higher than in the gmina with the lowest revenue.

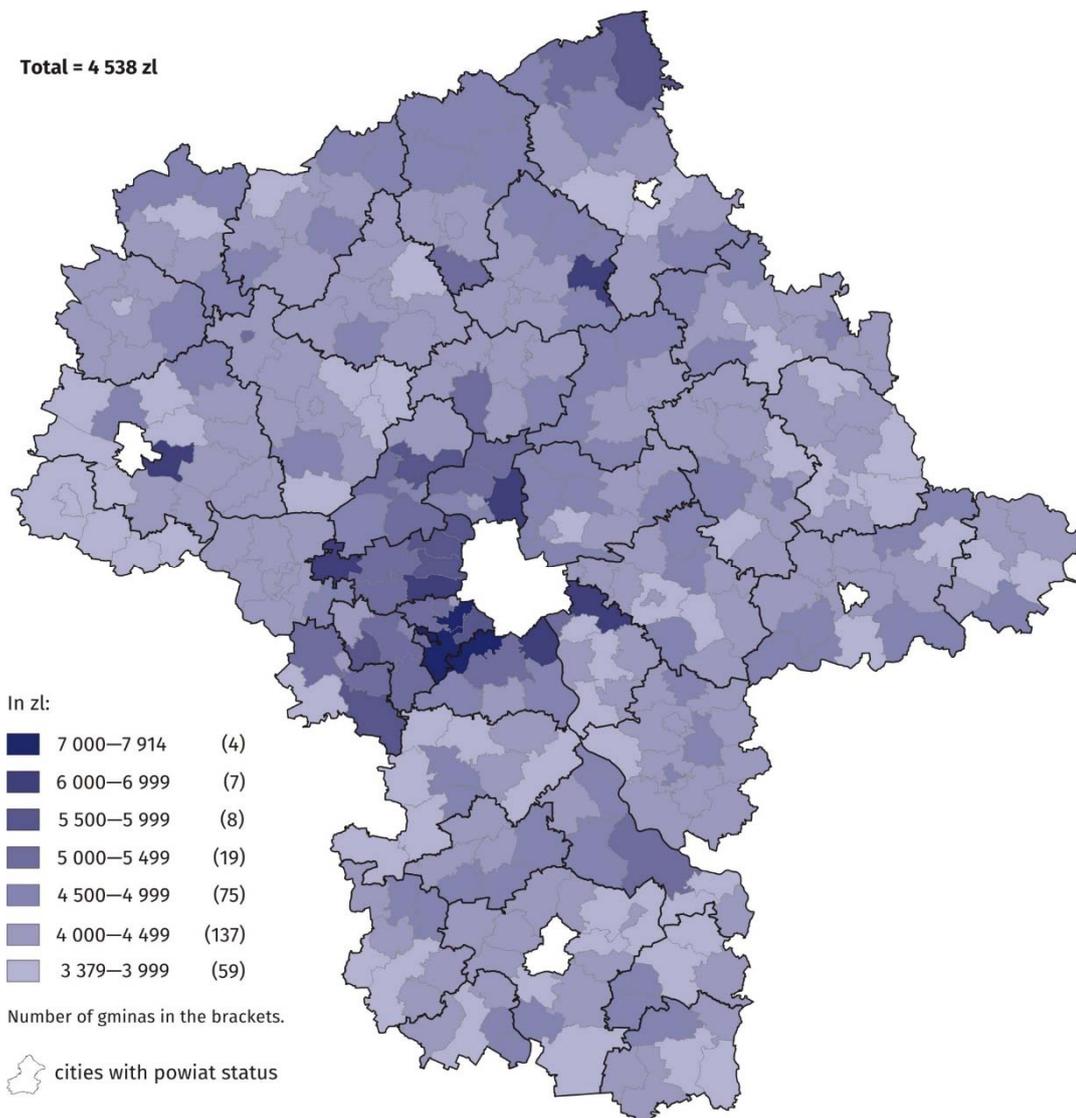
From budgets of cities with powiat status per capita, there was an average of 8 257 zł of revenue - from 5 247 zł in Radom to 8 803 zł in the Capital City of Warszawa.

Total revenue was by 7.1% higher than a year before

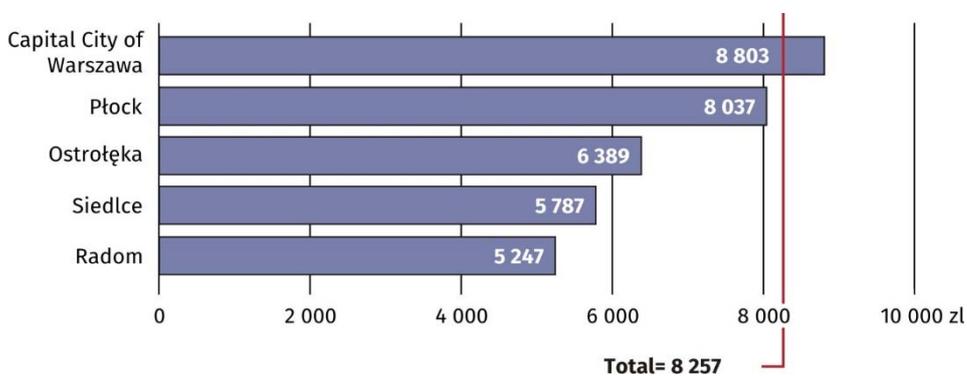
<sup>1</sup> Category of grants under paragraphs 200 and 620, as well as 205 and 625 comprises targeted grants awarded in accordance with the programmes with the participation of EU funds and other foreign capital, which are not subject to returns or payments within EU budget funds.

<sup>2</sup> Uniform text: Journal of Laws 2017 item 1851.

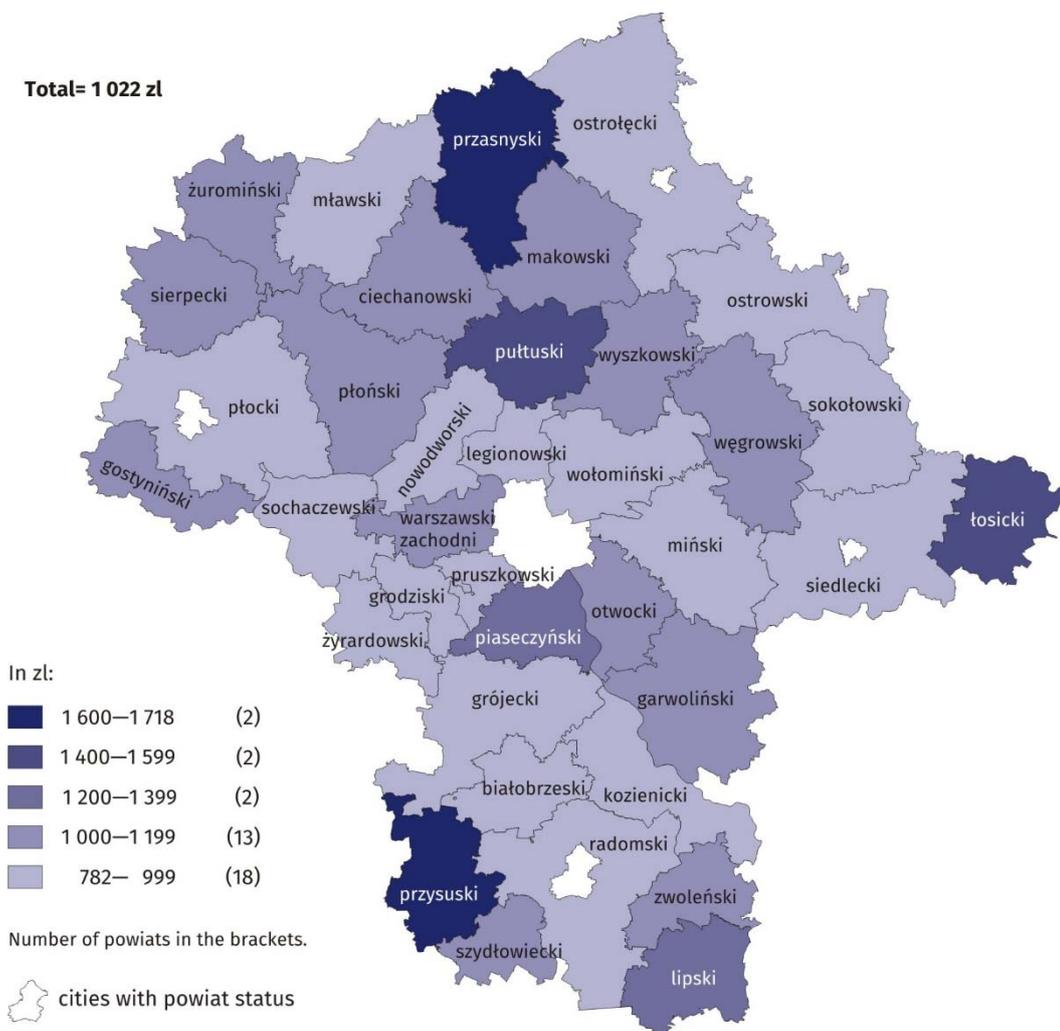
**Map 1. Revenue of gmina budgets per capita in 2017**



**Figure 2. Revenue of budgets of cities with powiat status per capita in 2017**



**Map 2. Revenue of powiat budgets per capita in 2017**



The total revenues of powiat budgets amounted on average to 1 022 zł per capita. Relatively the highest were in the powiats: przasnyski (1 718 zł) and przysuski (1 660 zł), and the lowest in: siedlecki (782 zł), nowodworski (826 zł) and legionowski (833 zł).

In addition to the amounts mentioned, there was an average of 475 zł of total revenue for every inhabitant from the voivodship budget.

### Expenditure of budgets of local government units

In 2017, total expenditures of local government units amounted to 38 144.9 million zł, of which 47.6% were expenditures of cities with powiat status, 37.9% - gmina, 8.5% - powiat, and 6.0% - voivodship expenditures.

The main burden for budgets of local government units is current expenditure - in 2017 it amounted to 32 469.8 million zł, constituting 85.1% of total expenditure. Of this amount, the largest part was spent on wages and salaries and similar expenditure (11 995.9 million zł) and on the purchase of materials and services (8 308.7 million zł). The mentioned types of expenditures accounted for 31.4% and 21.8% of total expenditures respectively. 5 438.7 million zł was allocated for investments (14.3% of total expenditure), which constituted almost the entire property expenditure.

Over 85% of total expenditure accounted for current expenditure

**Table 3. Expenditure of budgets of local government units by type in 2017**

SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in thous. zł				
<b>GRAND TOTAL</b>	<b>38 154 915.7</b>	<b>14 469 466.0</b>	<b>18 154 126.8</b>	<b>3 232 284.3</b>	<b>2 299 038.7</b>
Current expenditure	32 469 813.4	12 161 369.3	15 877 395.6	2 638 220.9	1 792 827.7
of which:					
grants	3 124 327.6	895 052.6	1 394 162.4	223 243.5	611 869.1
benefits for natural persons	5 610 260.6	3 726 196.2	1 761 831.5	114 412.6	7 820.3
current expenditure of budgetary units	21 858 222.8	7 375 387.2	11 571 544.0	2 150 043.1	761 248.6
of which:					
wages and salaries	10 138 284.6	3 886 504.7	4 585 365.2	1 344 939.8	321 474.9
wages and salaries related expenditures <sup>a</sup>	1 857 610.1	751 964.3	825 420.7	222 678.7	57 546.4
purchase of materials and services	8 308 712.2	2 253 734.7	5 363 895.0	411 282.9	279 799.6
public debt servicing	410 709.0	76 291.4	263 421.1	19 182.4	51 814.1
Property expenditure	5 685 102.3	2 308 096.7	2 276 731.2	594 063.5	506 211.0
of which investment <sup>b</sup>	5 438 658.1	2 287 736.0	2 101 020.6	588 872.3	461 029.3

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

When comparing the structure of expenditures by type for particular levels of local government units, it can be stated that the highest share of current expenditures was recorded in budgets of cities with powiat status (87.5%), and the lowest in the voivodship budget (78.0%). Relatively the most was spent on wages and salaries and wages and salaries related expenditures from powiat budgets (in total 48.5% of total expenditure), and the least from the voivodship budget (16.5%). The purchase of materials and services was the largest burden for cities with powiat status (29.5% of total expenditure), and the smallest for the budget of the voivodship (12.2%). In the voivodship budget an important item on the expenditure side were grants (with a share of 26.6%). This type of expenditure accounted for only 6.2% of the total expenditure of gminas. For investments, relatively the most was expensed from the voivodship budget (20.1%), and the least from the budgets of cities with powiat status (11.6%).

In 2017, in comparison to the previous year, total expenditure of local government units was higher by 3 764.2 million zł (by 10.9%). Higher than average growth in expenditure was recorded in gmina budgets (by 13.5%), while smaller in budgets of cities with powiat status (by 10.6%), powiats (by 8.4%) and in the voivodship budget (by 2.3 %).

In turn, considering the indices of expenditures by type, it can be concluded that current expenditure increased by 7.2% (by 2 176.1 million zł), and property expenditure by 38.8% (by 1 588.1 million zł), of which investment expenditures by 37.5% (by 1 483.9 million zł). The increase in current expenditure resulted mainly from the increase in benefits for natural persons - by 943.5 million zł (by 20.2%), which was mainly related to the implementation of child-raising benefit under the Law on state aid in raising children (" Family 500+" Programme).

In the structure of expenditure of local government units by sections of the budget classification in 2017, as in previous years, the largest share had "Education" (26.4%) and "Transport and communication" (18.5%). Expenditure in the "Education" division was the largest burden for the budgets of gminas and powiats (accounting for 32.4% and 26.8% of total expenditure respectively), while expenditure in the "Transport and communication" division - for the voivodship budget and for budgets of cities with powiat status (33.7% and 24.4%, respectively).

Total expenditure was by 10.9% higher than a year before

Local government units spent the most on „Education”

An important item in the expenditures of local government units is also the "Family"<sup>3</sup> division created on 1 January 2017 with an average share of 14.2%, as well as "Public administration" - 8.5%. For gmina budgets, a significant burden was expenditure in the "Municipal economy and environmental protection" division (7.3% of total expenditure), for budgets of cities with powiat status - expenditure in "Dwelling economy" division (7.0%), and for powiat budgets - in "Social assistance" division (9.8%). From the voivodship budget relatively much was spent on "Various settlements" (15.7%), "Health care" (10.4%) and "Culture and national heritage" (9.3%).

**Table 4. Local government units budgets expenditure by division in 2017**

SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in thous. zł				
<b>GRAND TOTAL</b>	<b>38 154 915.7</b>	<b>14 469 466.0</b>	<b>18 154 126.8</b>	<b>3 232 284.3</b>	<b>2 299 038.7</b>
of which:					
Agriculture and hunting	477 666.7	352 876.0	190.7	5 736.7	118 863.4
Transport and communication	7 061 556.6	1 278 352.8	4 432 126.7	575 357.5	775 719.5
Dwelling economy	1 666 361.5	353 483.2	1 268 427.6	26 036.4	18 414.3
Public administration	3 261 664.4	1 334 059.1	1 290 266.8	411 604.7	225 733.8
Public safety and fire care	692 712.1	190 548.1	331 269.7	164 615.9	6 278.4
Public debt servicing <sup>a</sup>	411 067.0	76 479.7	263 587.3	19 186.0	51 814.1
Miscellaneous settlements	1 433 774.4	68 756.8	874 987.0	128 700.6	361 330.1
Education	10 090 231.0	4 688 856.8	4 421 039.9	866 788.5	113 545.8
Health care	775 690.9	74 295.5	344 597.6	117 210.4	239 587.3
Social assistance	1 616 832.9	571 275.0	713 909.8	315 298.1	16 350.0
Other tasks in sphere of social policy	244 076.6	5 847.0	63 159.7	122 887.5	52 182.3
Educational care	915 272.5	136 620.7	532 406.8	222 848.0	23 397.0
Family	5 433 986.2	3 483 824.2	1 788 540.3	154 362.5	7 259.2
Municipal economy and environmental protection	1 810 901.8	1 052 752.4	742 531.1	9 328.3	6 290.0
Culture and national heritage	1 257 694.0	403 934.2	622 569.1	17 605.0	213 585.7
Physical education	572 638.4	318 269.8	241 318.0	7 910.6	5 140.0

<sup>a</sup> Include expenditure on public debt servicing and on current expenditure of budgetary units related with this service.

In 2017, gminas' expenditure per capita amounted to 4 594 zł on average. The following gminas incurred relatively the highest expenditure: Nadarzyn (8 198 zł) and Podkowa Leśna (7 992 zł), while the smallest gminas: Przysucha (3 223 zł), Lipsko (3 490 zł) and Gielniów (3 499 zł). It is also worth noting that, per capita, the gmina with the highest expenditure allocated 2.5 times higher amount than the gmina in which expenditure was the lowest.

The average expenditure of budgets of cities with powiat status per capita amounted to 8 166 zł. The highest expenditure per capita was noted in the Capital City of Warszawa (8 686 zł), and the lowest in Radom (5 376 zł).

The total expenditure of powiat budgets in 2017 amounted to an average of 1 026 zł per capita. Relatively the highest expenditure was recorded in the following powiats: przysuski (1 677), łosicki (1 468 zł) and pułtowski (1 438 zł), and the lowest in: siedlecki (798 zł), nowodworski (810 zł) and legionowski (813 zł).

Moreover, an average of 428 zł was spent per capita from the voivodship budget.

<sup>3</sup> In this division, a part of expenditure recognized until 2016 in the sections "Social assistance", "Other tasks in sphere of social policy" and "Compulsory social security" is classified, therefore the data for these divisions are not fully comparable.

### Budget result of local government units

In 2017, the budgets of local government units in Mazowieckie voivodship closed with a surplus of 261.8 million zł in aggregate (by 82.4% lower than in 2016). This amount was mainly due to the surplus of the voivodship budget (251.1 million zł) and cities with powiat status (200.9 million zł) and the deficit of gminas (175.3 million zł) and powiats budgets (14.8 million zł). In comparison to the previous year, the voivodship budget surplus was 4.6 times higher, while the surplus of cities with powiat status - 4.7 times lower. The budgets of gminas and powiats in 2017 had a negative result, while a year earlier - positive.

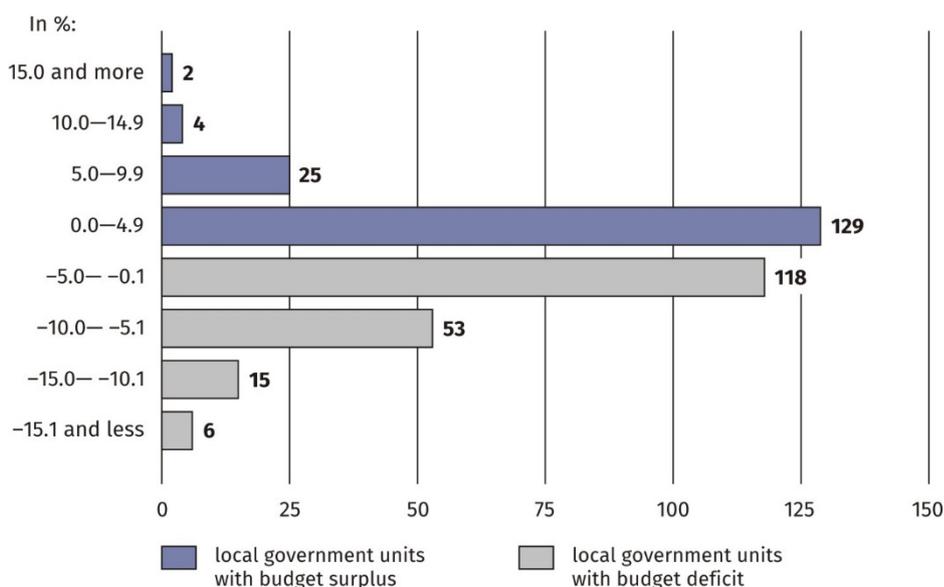
The ratio of the surplus of local government units to total revenues amounted to 0.7%, whereas in the voivodship the ratio was 9.8%, and in cities with powiat status - 1.1%. In gminas, the ratio of the deficit to total revenue was 1.2%, and in powiats - 0.5%.

Out of 352 local government units operating in our voivodship in 160, there was a budget surplus, which accounted for 45.5% of the total. For 129 units, the ratio of the surplus to the generated revenue did not exceed 5%, and in the case of 6 units, the ratio was higher than 10%. The deficit was recorded by 192 entities, while in 21 the deficit exceeded 10% of revenues. Among entities with a budget deficit, the largest group constituted units with a deficit-to-revenue ratio below 5%; their share was 61.5%. The breakdown of local government units by the size of the budget surplus/deficit is presented in the chart below.

Budget result was positive, but 5.7 times lower than a year before

45.5% of total local government units had a budget surplus

**Figure 3. Number of local government units by the ratio of budget result to total revenue in 2017**



Budgetary resources were not fully spent in 141 out of 309 gminas of Mazowieckie voivodship, and in 168 expenditure exceeded revenue. Gminas which had the highest budget surplus, in relation to their revenue, were: Wiskitki (ratio 27.7%) and Myszyniec (14.2%). The gminas with the relatively largest deficit included: Pomiechówek, in which expenditures exceeded revenue by 26.4% and Nur with a deficit of 17.4%.

In 2017, the budget surplus had three cities with powiat status, relatively the highest in Ostrołęka (in the amount of 4.5% of total revenue); two cities (Siedlce and Radom) recorded a deficit.

Among 37 powiats of our voivodship, a budget surplus was recorded in 15, and in 22 there was a deficit. The budget surplus was relatively the largest in przasnyski powiat (27.4% of total revenues), while the largest deficit occurred in plocki powiat (where expenditures exceeded revenues by 8.5%).

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