

Budgets of local government units in Mazowieckie Voivodship in 2018

30th September 2019

 **110.5%**

Revenue dynamics of JST budgets (y/y)

Local government units (JST) obtained revenues by 10.5% higher than in 2017. At the same time, expenditures increased by 11.9%. The result of budgets of local government units amounted to PLN 275.9 million compared to a surplus of PLN 261.8 million in the previous year. The ratio of the deficit to total income was at the level of 0.7%.

Local government units closed the last financial year with a deficit of PLN 275.9 million

As of 1st January 2018, 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 2018

| SPECIFICATION | Revenue | Expenditure | Result | Revenue | Expenditure |
|---------------------------|-------------------|-----------------|---------------|--------------|--------------|
| | in million PLN | | | 2017=100 | |
| TOTAL | 42 433,4 | 42 709,3 | -275,9 | 110,5 | 111,9 |
| Gminas | 15 737,0 | 16 544,9 | -807,9 | 110,1 | 114,3 |
| Cities with powiat status | 20 154,0 | 19 878,7 | 275,3 | 109,8 | 109,5 |
| Powiats | 3 577,8 | 3 647,1 | -69,3 | 111,2 | 112,8 |
| Voivodship | 2 964,7 | 2 638,6 | 326,1 | 116,3 | 114,8 |
| | per capita in PLN | | | 2017=100 | |
| TOTAL | x | x | x | x | x |
| Gminas | 4 984 | 5 239 | -256 | 109,8 | 114,0 |
| Cities with powiat status | 9 021 | 8 898 | 123 | 109,3 | 109,0 |
| Powiats | 1 133 | 1 155 | -22 | 110,9 | 112,5 |
| Voivodship | 550 | 489 | 60 | 115,8 | 114,4 |

Revenue of budgets of local government units

In 2018, local government units of Mazowieckie Voivodship generated the total income in the amount of PLN 42,433.4 million. The highest income was generated by cities with powiat status and gminas (47.5% and 37.1%, respectively), and to a much lesser extent - powiats and voivodships (8.4% and 7.0%).

The main source of revenue for local government units is own revenue – in 2018 it amounted to PLN 25,536.2 million, constituting 60.2% of total revenue (by 0.1 pp less than in the previous year). The largest share of own revenue in total revenue was recorded in the voivodship budget – 86.8% and in budgets of cities with powiat status – 71.2%, while smaller in gmina – 45.6% and powiat budgets – 40.3%.

Own revenue accounted for 60.2% of total revenue

Table 2. Revenue of budgets of local government units by type in 2018

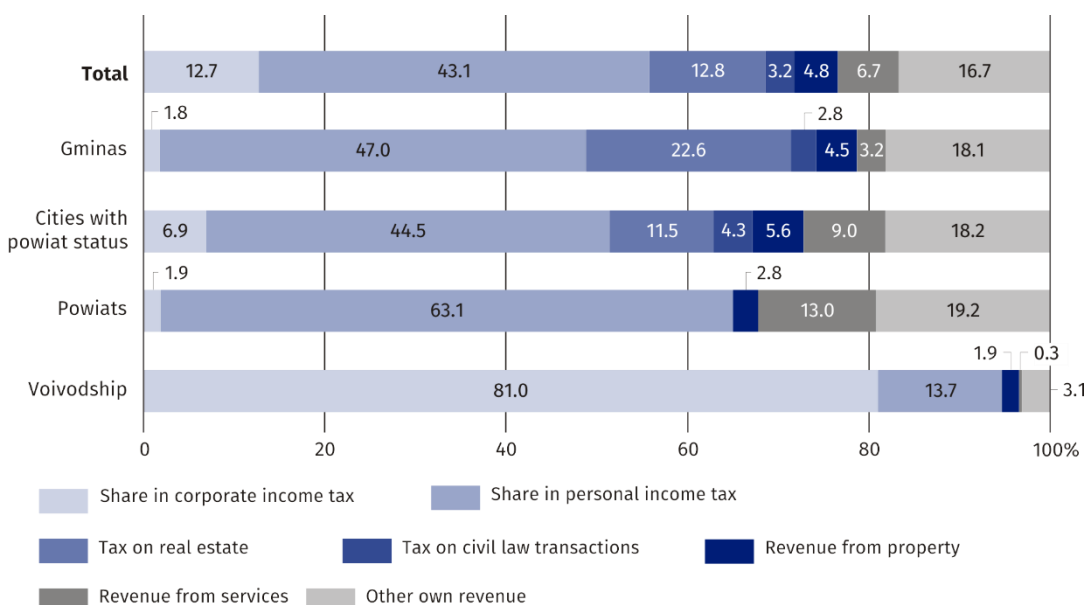
| SPECIFICATION | Total | Gminas | Cities with powiat status | Powiats | Voivodship |
|--|---------------------|---------------------|---------------------------|--------------------|--------------------|
| | in thousand PLN | | | | |
| OGÓŁEM | 42 433 389,8 | 15 736 978,1 | 20 153 984,0 | 3 577 764,0 | 2 964 663,7 |
| Own revenue | 25 536 161,6 | 7 175 894,2 | 14 344 802,9 | 1 441 037,4 | 2 574 427,0 |
| of which: | | | | | |
| share in income tax | 14 248 461,2 | 3 501 268,3 | 7 371 275,1 | 936 926,2 | 2 438 991,6 |
| corporate income tax | 3 230 958,9 | 130 284,0 | 988 236,9 | 27 209,2 | 2 085 228,7 |
| personal income tax | 11 017 502,3 | 3 370 984,2 | 6 383 038,2 | 909 717,0 | 353 762,9 |
| tax on real estate | 3 272 746,5 | 1 618 606,1 | 1 654 140,4 | x | x |
| tax on civil law transactions | 816 306,1 | 204 000,9 | 612 305,1 | x | x |
| revenue from property | 1 219 752,1 | 321 556,4 | 809 711,9 | 40 415,3 | 48 068,5 |
| revenue from services | 1 718 484,9 | 233 053,9 | 1 289 897,3 | 187 853,0 | 7 680,8 |
| Grants | 9 165 151,7 | 4 974 643,3 | 3 028 365,6 | 866 690,6 | 295 452,2 |
| of which: | | | | | |
| from state budget | 6 862 267,0 | 4 158 399,0 | 2 099 879,6 | 519 017,7 | 84 970,6 |
| for tasks realized on the basis of agreements between local government units | 5 909 466,7 | 3 676 176,1 | 1 818 948,6 | 331 882,2 | 82 459,8 |
| from paragraphs 200 and 620 ^a | 202 793,4 | 124 924,5 | 1 370,3 | 12 716,1 | 63 782,5 |
| from paragraphs 205 and 625 ^a | 1 606 889,4 | 533 221,5 | 824 956,2 | 115 031,2 | 133 680,5 |
| General subvention from the state budget | 7 732 076,5 | 3 586 440,6 | 2 780 815,5 | 1 270 036,0 | 94 784,5 |
| of which educational part | 6 219 837,7 | 2 727 612,9 | 2 489 904,5 | 916 854,6 | 85 465,8 |

a Of the classification of budget revenue and expenditure.

The most important items in own revenue of local government units are shares in personal income tax (PIT) and corporate income tax (CIT). In 2018, revenue from participation in PIT amounted to PLN 11,017.5 million, and from CIT – PLN 3,231.0 million, representing 43.1% and 12.7% of own revenues.

Over 43% of own revenue of local government units was the revenue from personal income tax

Chart 1. Structure of own revenue of local government units by type in 2018



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 (63.1%), and from corporate tax - in the voivodship budget (81.0%). In addition, for budgets of gminas and cities with powiat status, the property tax is a significant source of income, accounting for 22.6% and 11.5% of the entity's own revenues.

In addition to own revenue, in 2018, local government units' accounts received grants in the amount of PLN 9,165.2 million, of which PLN 1,809.7 million were grants from paragraphs 200 and 620 as well as 205 and 625 of budget classification¹. In total, grants accounted for 21.6% of total income, from 10.0% in the voivodship budget to 31.6% in gminas' budgets.

Moreover, local government units received a general subvention from the state budget in the amount of PLN 7,732.1 million, i.e. 18.2% of total revenue. The largest part of the general subvention (80.4%) was the educational part – PLN 6,219.8 million. The general subvention had the largest share in the revenues of powiat budgets (35.5%), and the smallest - in the voivodship budget (3.2%).

Compared to 2017, the total revenue of local government units was higher by PLN 4,016.7 million, i.e. by 7.1%. A higher than average increase in income was recorded in the voivodship budget (by 16.3%) and in powiat budgets (by 11.2%), while smaller in gmina budgets (by 10.1%) and the budgets of cities with powiat status (by 9.8%).

Total revenue was by 10.5% higher than in the previous year

Total revenue increased mainly due to higher revenue from the share in income from personal income tax – by PLN 1,370.4 million (by 14.2%), and from corporate income tax – by PLN 450.9 million (by 16.2%). The amount from the grants from paragraphs 205 and 625 of the budget classification also increased significantly – by PLN 798.6 million (by 98.8%) as well as the amount of educational subvention – by PLN 276.7 million (by 4.7%).

In the structure of revenue 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". In 2018, 46.5% of total income came in from this source (by 1.0 pp more than in the previous year). The highest income was reported in the voivodship budget (82.9%), while the lowest in powiat budgets (29.2%). An important source of income is also "Miscellaneous settlements", which constituted on average 19.2% (from 9.8% in the voivodship budget to 35.7% in powiat budgets). In addition, revenues from the "Family" section (12.1%), "Transport and communication" (6.9%) and "Dwelling economy" (5.4%) 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 2018 was PLN 4984. Relatively the highest revenue was recorded in the gminas: Podkowa Leśna (PLN 9337), Nadarzyn (PLN 8913), and Michałowice (PLN 8161), while the lowest in the gminas: Solec nad Wisłą (PLN 3574), Lipsko (PLN 3635) and Przysucha (PLN 3677). It follows from the above that the revenues of gmina with the highest revenue per capita were by 2.6 times higher than in the gmina with the lowest revenue.

There was an average of PLN 9021 of revenue from budgets of cities with powiat status per capita – from PLN 5626 in Radom to PLN 9610 in Warszawa capital city.

¹ 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.

Map 1. Revenue of gmina budgets per capita in 2018

Total = PLN 4 984

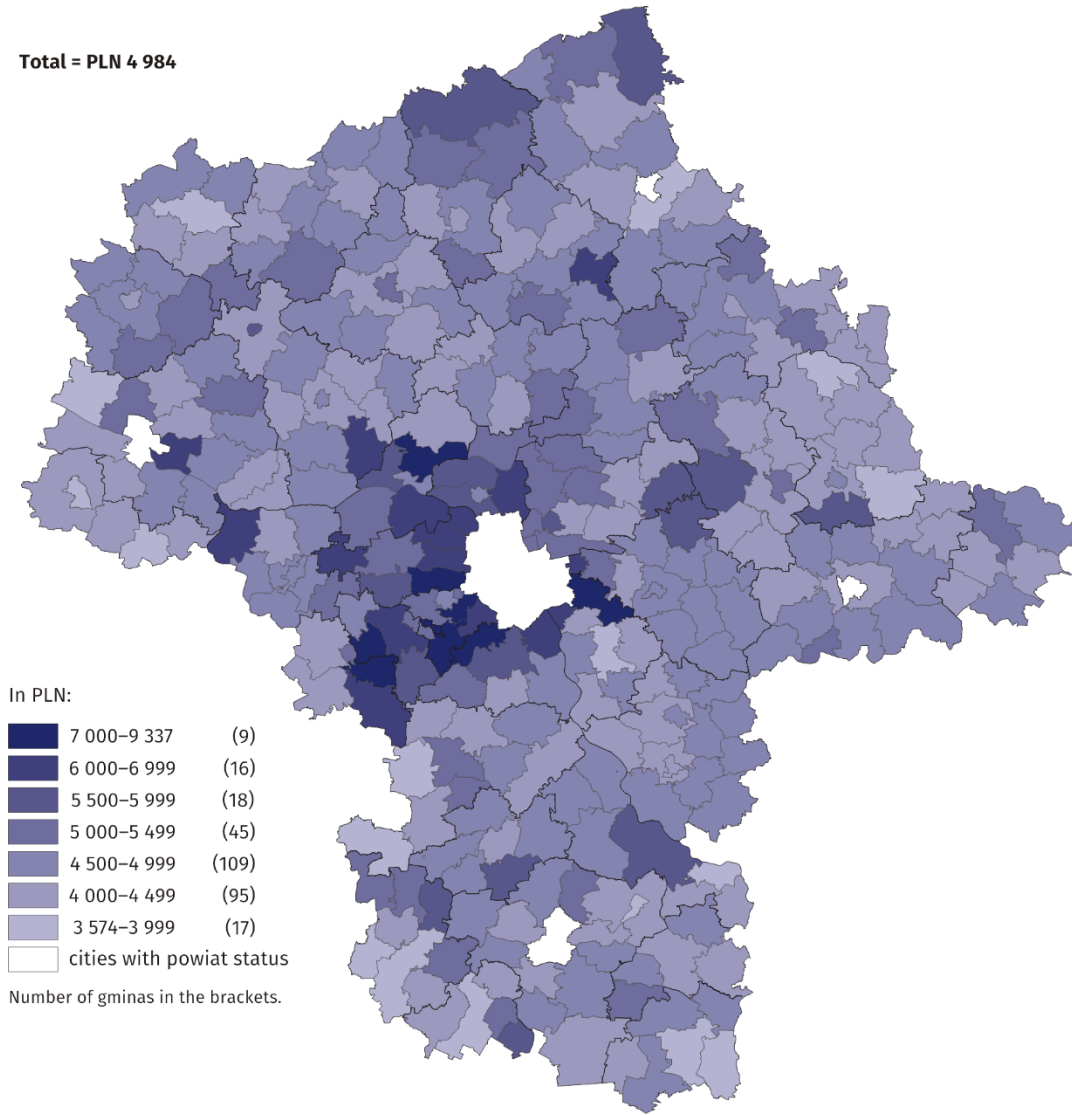
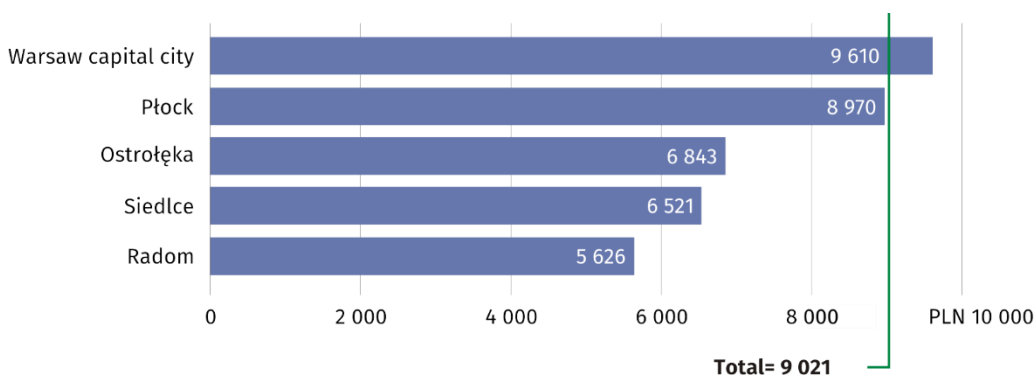
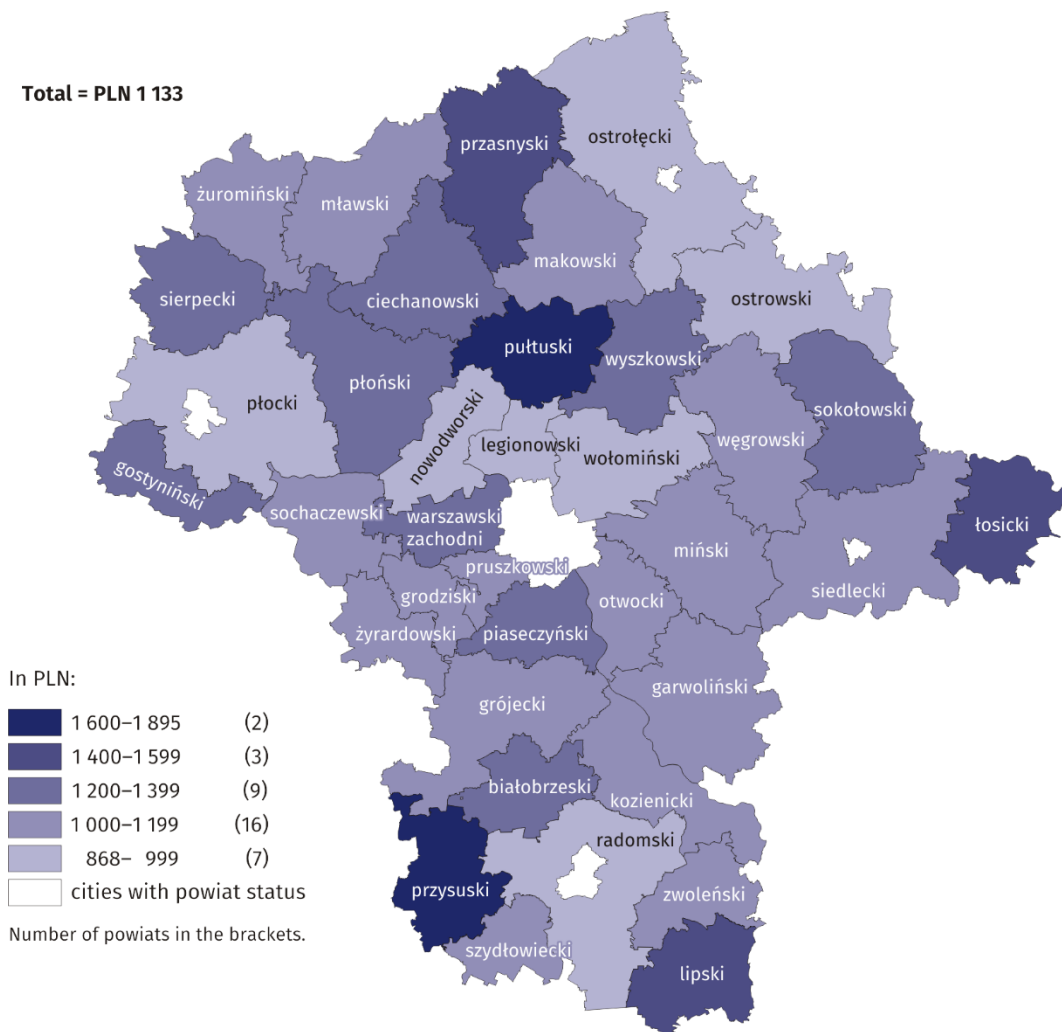


Chart 2. Revenue of budgets of cities with powiat status per capita in 2018



Map 2. Revenue of powiat budgets per capita in 2018



The total revenue of powiat budgets amounted to PLN 1133 on average per capita. Relatively the highest was in the powiats: przasnyski (PLN 1895) and przysuski (PLN 1735), and the lowest in: legionowski (PLN 868), wołomiński (PLN 872) and nowodworski (PLN 930).

In addition to the amounts mentioned, there was an average of PLN 550 of total revenue from the voivodship budget per every inhabitant.

Expenditure of budgets of local government units

In 2018, total expenditure of local government units amounted to PLN 42,709.3 million, of which 46.5% was expenditure of cities with powiat status, 38.7% - gmina, 8.5% - powiat, and 6.2% - voivodship expenditure.

The main burden for budgets of local government units is current expenditure - in 2018 it amounted to PLN 34,840.5 million, constituting 81.6% of total expenditure. Of this amount, the largest part was spent on wages and salaries and similar expenditure (PLN 12,997.6 million) and on the purchase of materials and services (PLN 9,178.2 million). The mentioned types of expenditure accounted for 30.4% and 21.5% of total expenditures respectively. PLN 7,620.3 million was allocated for investments (17.8% of total expenditure), which accounted for almost the whole of property expenditure.

Over 80% of total expenditure accounted for current expenditure

Table 3. Expenditure of budgets of local government units by type in 2018

| SPECIFICATION | Total | Gminas | Cities with powiat status | Powiats | Voivodship |
|--|---------------------|---------------------|---------------------------|--------------------|--------------------|
| | in thousand PLN | | | | |
| TOTAL | 42 709 284.0 | 16 544 896.1 | 19 878 690.3 | 3 647 103.6 | 2 638 593.9 |
| Current expenditure | 34 840 492.6 | 13 014 234.0 | 17 098 901.4 | 2 811 801.5 | 1 915 555.6 |
| of which: | | | | | |
| grants | 3 549 753.9 | 1 007 892.4 | 1 578 881.7 | 239 002.6 | 723 977.1 |
| benefits for natural persons | 5 694 475.7 | 3 752 694.2 | 1 817 969.5 | 117 910.5 | 5 901.4 |
| current expenditure of budgetary units | 23 615 578.0 | 8 082 608.8 | 12 480 255.6 | 2 291 522.5 | 761 191.1 |
| of which: | | | | | |
| wages and salaries | 11 003 390.9 | 4 230 114.5 | 5 025 316.1 | 1 423 791.3 | 324 169.0 |
| wages and salaries related expenditures ^a | 1 994 166.5 | 807 566.6 | 893 799.4 | 234 640.7 | 58 159.8 |
| purchase of materials and services | 9 178 238.2 | 2 550 532.0 | 5 839 223.5 | 470 206.3 | 318 276.4 |
| public debt servicing | 384 283.9 | 80 928.9 | 242 347.9 | 20 826.0 | 40 181.1 |
| Property expenditure | 7 868 791.4 | 3 530 662.1 | 2 779 788.8 | 835 302.1 | 723 038.3 |
| of which investment ^b | 7 620 312.5 | 3 498 722.4 | 2 613 315.2 | 827 907.0 | 680 367.9 |

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 expenditure 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 (86.0%), and the lowest in the voivodship budget (72.6%). Relatively the most was spent on wages and salaries and wages and salaries related expenditures from powiat budgets (in total 45.5% of total expenditure), and the least from the voivodship budget (14.5%). The purchase of materials and services was the largest burden for cities with powiat status (29.4% of total expenditure), and the smallest for the budget of the voivodship (12.1%). In the voivodship budget an important item on the expenditure side were grants (with a share of 27.4%). This type of expenditure accounted for only 6.1% of total gmina expenditure. For investments, relatively the most was expensed from the voivodship budget (25.8%), and the least from the budgets of cities with powiat status (13.1%).

In 2018, in comparison with the previous year, total expenditure of local government units was higher by PLN 4 554,4 million (by 11.9%). Higher than average growth in expenditure was recorded in the voivodship budget (by 14.8%), gmina budgets (by 14.3%) as well as powiat budgets (by 12.8%), while smaller in budgets of cities with powiat status (by 9.5%).

In turn, considering the dynamics of expenditure by type, it can be concluded that current expenditure increased by 7.3% (by PLN 2,370.7 million), and property expenditure – by 38.4% (by PLN 2,183.7 million), of which investment expenditure by 40.1% (by PLN 2,181.7 million). The increase in current expenditure resulted mainly from the increase in wages and salaries and related expenditure – by PLN 1,001.7 million (by 8.4%) as well as in expenditure on the purchase of materials and services – by PLN 869.5 million (by 10.5%).

In the structure of expenditure of local government units by sections of the budget classification in 2018, as in previous years, the largest share had "Education" (25.4%) and "Transport and communication" (20.6%). Expenditure in the "Education" division was the largest burden for the budgets of gminas and powiats (accounting for 30.6% and 25.1% of total expenditure respectively), while expenditure in the "Transport and communication" division - for the voivodship budget and for budgets of cities with powiat status (38.3% and 25.5%, respectively).

An important item in the expenditure of local government units is also the "Family" division with an average share of 13.1%, as well as "Public administration" - 8.1%. For gmina budgets, a significant burden was expenditure in the "Municipal economy and environmental protection" division (9.2% of total expenditure), for budgets of cities with powiat status - expenditure in "Dwelling economy" division (6.8%), and for powiat budgets - in "Social assistance"

Total expenditure was by 11.9% higher than in the previous year

JST incurred the largest expenditure on "Education"

division (9.3%). From the voivodship budget relatively much was spent on "Various settlements" (14.6%), "Culture and national heritage" (10.7%), "Health care" (10.5%).

Table 4. Expenditure of local government units budgets by divisions in 2018

| SPECIFICATION | Total | Gminas | Cities with powiat status | Powiats | Voivodship |
|--|---------------------|---------------------|---------------------------|--------------------|--------------------|
| | in thousand PLN | | | | |
| GRAND TOTAL | 42 709 284.0 | 16 544 896.1 | 19 878 690.3 | 3 647 103.6 | 2 638 593.9 |
| of which: | | | | | |
| Agriculture and hunting | 552 630.0 | 488 616.5 | 189.5 | 6 046.4 | 57 777.5 |
| Transport and communication | 8 805 809.5 | 1 900 563.8 | 5 063 381.6 | 831 976.2 | 1 009 887.8 |
| Dwelling economy | 1 775 094.4 | 380 977.9 | 1 352 709.6 | 21 951.0 | 19 455.9 |
| Public administration | 3 438 361.8 | 1 418 956.0 | 1 357 498.7 | 428 111.6 | 233 795.5 |
| Public safety and fire care | 768 105.1 | 194 888.1 | 381 662.8 | 172 718.7 | 18 835.5 |
| Public debt servicing ^a | 384 443.9 | 80 868.2 | 242 568.6 | 20 826.0 | 40 181.1 |
| Miscellaneous settlements | 1 570 333.6 | 78 370.0 | 966 413.9 | 141 010.6 | 384 539.2 |
| Education | 10 848 670.9 | 5 056 928.6 | 4 740 886.5 | 916 837.4 | 134 018.5 |
| Health care | 858 371.0 | 78 896.1 | 378 408.1 | 124 669.8 | 276 397.0 |
| Social assistance | 1 736 461.0 | 610 631.5 | 745 449.9 | 340 879.4 | 39 500.3 |
| Other tasks in sphere of social policy | 267 434.0 | 6 465.6 | 81 603.5 | 131 398.0 | 47 966.8 |
| Educational care | 976 377.5 | 145 559.9 | 571 457.4 | 234 800.9 | 24 559.3 |
| Family | 5 601 059.9 | 3 551 060.5 | 1 881 696.0 | 162 045.6 | 6 257.8 |
| Municipal economy and environmental protection | 2 393 193.2 | 1 515 030.0 | 866 308.0 | 7 845.0 | 4 010.3 |
| Culture and national heritage | 1 538 523.0 | 502 460.3 | 732 301.7 | 20 380.2 | 283 380.8 |
| Physical education | 738 390.6 | 395 319.2 | 310 062.1 | 14 884.3 | 18 125.0 |

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

In 2018, gminas' expenditure per capita amounted to PLN 5 239 on average. The following gminas incurred relatively the highest expenditure: Nadarzyn (PLN 9 844 zł), Pomiechówek (PLN 9 175) and Słupno (PLN 9 160), while the smallest: Pacyna (PLN 3 628) and Przysucha (PLN 3 690). It is also worth noting that, per capita, the gmina with the highest expenditure allocated 2.7 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 PLN 8 898. The highest expenditure per capita was noted in Warsaw capital city (PLN 9 394), and the lowest in Radom (PLN 5 794).

The total expenditure of powiat budgets in 2018 amounted to an average of PLN 1 155 per capita. Relatively the highest expenditure was recorded in the following powiats: przysuski (PLN 2 031) and pułtuski (PLN 1 932), and the lowest in: legionowski (PLN 855), wołomiński (PLN 914) and ostrołęcki (PLN 936).

Moreover, an average of PLN 489 was spent per capita from the voivodship budget.

Budget result of local government units

In 2018, the budgets of local government units in Mazowieckie Voivodship closed with a deficit of PLN 275.9 million in aggregate (compared to a surplus of PLN 261.8 million in 2017). This amount was mainly due to the surplus of gmina (PLN 807.9 million) and powiat budgets (PLN 69.3 million) and the surplus of the voivodship budget (PLN 326.1 million) and budgets of cities with powiat status (PLN 275.3 million). In comparison with the previous year, the deficit of gmina and powiat budgets was 4.6 and 4.7 times higher, respectively. The surplus of budgets of cities with powiat status and the voivodship budget was by 37.0% and by 29.9% higher, respectively than in 2017.

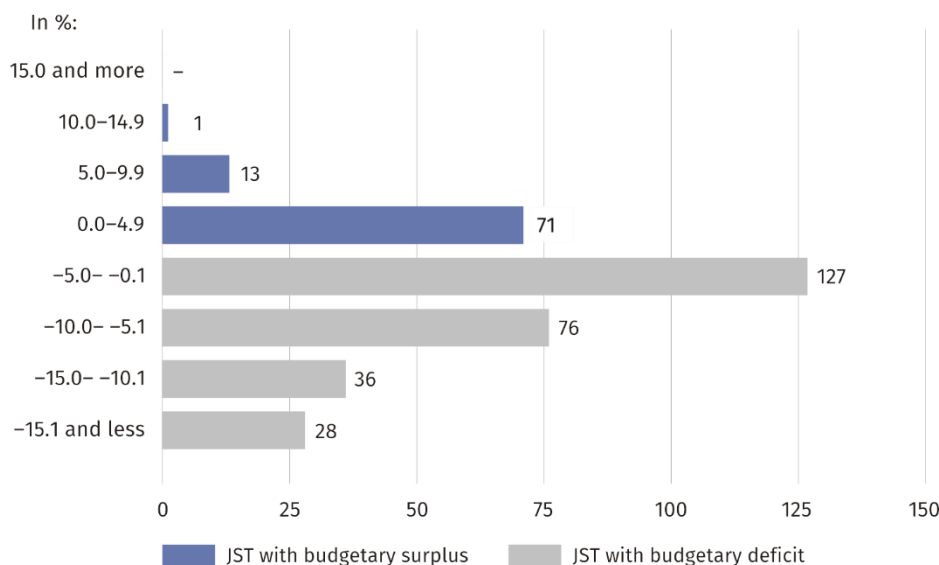
Budget result was negative compared to the positive result in the previous year

The ratio of the deficit of local government units to total revenue amounted to 0.7%, whereas in gminas the ratio was 5.1%, and in powiats – 1.9%. In the voivodship, the ratio of the surplus to total revenue was 11.0%, and in cities with powiat status – 1.4%.

Out of 352 local government units operating in our voivodship in 267, there was a budget deficit, which accounted for 75.9% of the total. For 127 units, the ratio of the surplus to the generated revenue did not exceed 5%, and in the case of 64 units, the ratio was higher than 10%. The surplus was recorded by 85 entities, whereas only in one the surplus exceeded 10%. Among entities with the highest budget surplus, the largest group were units with a surplus-to-revenue ratio below 5%; their share amounted to 83.5%. The breakdown of local government units by the size of the budget surplus/deficit is presented in the chart below.

Budgetary deficit had 75.9% of total local government units

Chart 3. Number of local government units by budget result to total revenue ratio in 2018



Out of 309 gminas in Mazowieckie Voivodship in 67 not all budget funds were spent, and in 242 expenditure exceeded revenue. The gminas with the relatively largest deficit included: Słupno, in which expenditure exceeded revenue by 38.8%, and Ciechanów (rural gmina) with a deficit of 37.6%. The gminas that achieved the largest – in relation to their revenue - budget surplus were: Siemno (ratio 8.4%) and Karczew (8.3%).

In 2018, the budget deficit was recorded in four cities with powiat status, relatively the highest in Siedlce (in the amount of 4.4% of total revenue); only Warsaw capital city recorded a surplus (2.2% of revenue).

Among 37 powiats of our voivodship, a budget deficit was recorded in 21, and in 16 there was a surplus. The budget deficit was relatively the largest in przasnyski powiat (15.1% of total revenue), while the largest surplus in piaseczyński powiat (where revenue exceeded expenditure by 4.7%).

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[Budgetary deficit](#)

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[Own revenue of local government units](#)

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