

Budgets of local government units in Mazowieckie Voivodship in 2019

30 September 2020

↑109.4%

Revenue dynamics of JST budgets (y/y)

Local government units (JST) obtained revenues by 9.4% higher than in 2018. At the same time, expenditures increased by 9.9%. The result of budgets of local government units amounted to minus PLN 536.7 million compared to minus PLN 275.9 million in the previous year. The ratio of the deficit to total income was at the level of 1.2%.

As of 1 January 2019, 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 2019

SPECIFICATION	Revenue	Expenditure	Result	Revenue	Expenditure
	In PLN millions			2018=100	
TOTAL	46 406,2	46 943,0	-536,7	109,4	109,9
Gminas	17 667,9	17 795,5	-127,6	112,3	107,6
Cities with powiat status	21 472,9	22 141,8	-669,0	106,5	111,4
Powiats	3 946,1	3 778,2	167,9	110,3	103,6
Voivodship	3 319,4	3 227,5	91,9	112,0	122,3
	per capita in PLN			2018=100	
TOTAL
Gminas	5 580	5 621	-40	112,0	107,3
Cities with powiat status	9 563	9 861	-298	106,0	110,8
Powiats	1 246	1 193	53	110,0	103,3
Voivodship	613	596	17	111,6	121,9

Revenue of budgets of local government units

In 2019, local government units of Mazowieckie Voivodship generated the total income in the amount of PLN 46,406.2 million. The highest income was generated by cities with powiat status and gminas (46.3% and 38.1%, respectively), and to a much lesser extent – powiats and voivodships (8.5% and 7.2%).

The main source of revenue for local government units is own revenue – in 2019 it amounted to PLN 27,323.3 million, constituting 58.9% of total revenue (by 1.3 pp less than in the previous year). The largest share of own revenue in total revenue was recorded in the voivodship budget – 84.5% and in budgets of cities with powiat status – 68.4%, while smaller in gmina – 45.8% and powiat budgets – 44.3%.

Own revenue accounted for 59% of total revenue

Table 2. Revenue of budgets of local government units by type in 2019

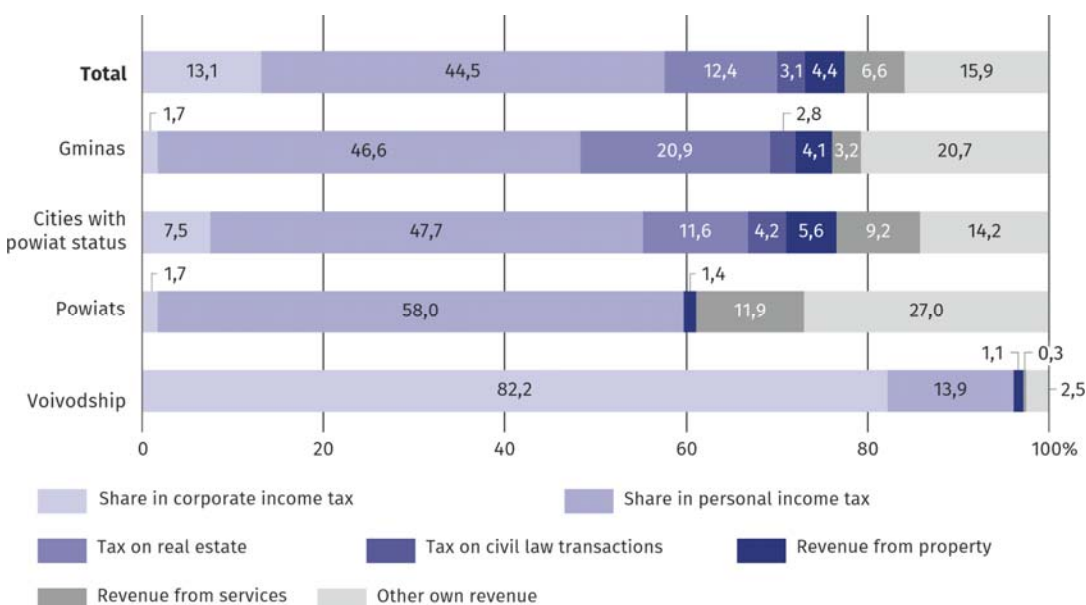
SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in PLN thousands				
TOTAL	46 406 233,9	17 667 874,8	21 472 890,9	3 946 061,9	3 319 406,2
Own revenue	27 323 311,9	8 085 388,3	14 684 542,8	1 747 329,9	2 806 050,9
of which:					
share in income tax	15 740 570,8	3 905 779,5	8 096 268,4	1 043 090,2	2 695 432,8
corporate income tax	3 571 402,6	141 483,7	1 094 608,0	29 837,4	2 305 473,6
personal income tax	12 169 168,2	3 764 295,8	7 001 660,4	1 013 252,8	389 959,2
tax on real estate	3 390 383,0	1 687 484,5	1 702 898,5	.	.
tax on civil law transactions	844 643,8	225 905,4	618 738,4	.	.
revenue from property	1 211 889,5	333 374,0	822 523,5	25 064,6	30 927,4
revenue from services	1 815 504,0	255 358,3	1 344 894,2	207 922,3	7 329,1
Grants	10 605 639,8	5 723 264,0	3 669 816,6	797 219,3	415 339,9
of which:					
from state budget	8 325 597,6	4 889 288,5	2 874 037,3	476 706,9	85 564,9
for tasks realized on the basis of agreements between local government units	7 463 876,2	4 469 891,7	2 559 827,6	349 446,3	84 710,7
from paragraphs 200 and 620 ^a	234 586,9	117 679,3	29 508,5	4 558,0	82 841,0
from paragraphs 205 and 625 ^a	1 543 776,8	541 465,8	655 657,5	116 988,0	229 665,5
General subvention from the state budget	8 477 282,2	3 859 222,5	3 118 531,5	1 401 512,8	98 015,4
of which educational part	6 831 510,3	2 930 624,2	2 785 495,2	1 025 340,4	90 050,4

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 2019, revenue from participation in PIT amounted to PLN 12,169.2 million, and from CIT – PLN 3,571.4 million, representing 44.5% and 13.1% of own revenues.

Over 44% 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 2019



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 (58.0%), and from corporate tax - in the voivodship budget (82.2%). In addition, for budgets of gminas and cities with powiat status, the property tax is a significant source of income, accounting for 20.9% and 11.6% of the entity's own revenues.

In addition to own revenue, in 2019, local government units' accounts received grants in the amount of PLN 10,605.6 million, of which PLN 1,778.4 million were grants from paragraphs 200 and 620 as well as 205 and 625 of budget classification¹. In total, grants accounted for 22.9% of total income, from 12.5% in the voivodship budget to 32.4% in gminas' budgets.

Moreover, local government units received a general subvention from the state budget in the amount of PLN 8,477.3 million, i.e. 18.3% of total revenue. The largest part of the general subvention (80.6%) was the educational part – PLN 6,831.5 million. The general subvention had the largest share in the revenues of powiat budgets (35.5%), and the smallest - in the voivodship budget (3.0%)

Compared to 2018, the total revenue of local government units was higher by PLN 3,972.8 million, i.e. by 9.4%. A higher than average increase in income was recorded in gminas' budgets (by 12.3%) and in the voivodship budget (by 12.0%), and in powiat's budgets (by 10.3%), while smaller in the budgets of cities with powiat status (by 6.5%).

Total revenue was by 9.4% higher than in the previous year

Total revenue increased mainly due to higher grants from the state budget for tasks in the field of government administration – by PLN 1,554.4 million (by 26.3%), which was mainly caused by the abolition from 1 July 2019 of the income criterion entitling to receive a benefit for the first child from the "Family 500+" programme². Moreover, the income from the share in revenue from personal income tax increased significantly – by PLN 1,151.7 million (by 10.5%) and the amount of the 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 2019, 45.6% of total income came in from this source (by 0.9 pp less than in the previous year). The revenue in question had the highest share in the voivodship budget (81.6%), while the lowest in powiat's budgets (29.3%). An important source of income is also "Miscellaneous settlements", which constituted on average 19.3% (from 12.3% in the voivodship budget to 35.6% in powiat's budgets). In addition, revenues from the "Family" section (14.3%), "Transport and communication" (6.5%) and "Dwelling economy" (4.6%) 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 2019 was PLN 5580. Relatively the highest revenue was recorded in the gminas: Nadarzyn (PLN 9760), and Podkowa Leśna (PLN 9002) and Lesznowola (PLN 8886), while the lowest in the gminas: Solec nad Wisłą (PLN 3880) and Przysucha (PLN 3996). It follows from the above that the revenues of gmina with the highest revenue per capita were by 2.5 times higher than in the gmina with the lowest revenue.

There was an average of PLN 9563 of revenue from budgets of cities with powiat status per capita – from PLN 6440 in Radom to PLN 10155 in m.st. Warszawa.

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.

² Act of 26 April 2019 amending the Act on State Aid in Raising Children and certain ther Acts (Journal of Laws 2019, item 924).

Map 1. Revenue of gmina budgets per capita in 2019

Total = PLN 5 580

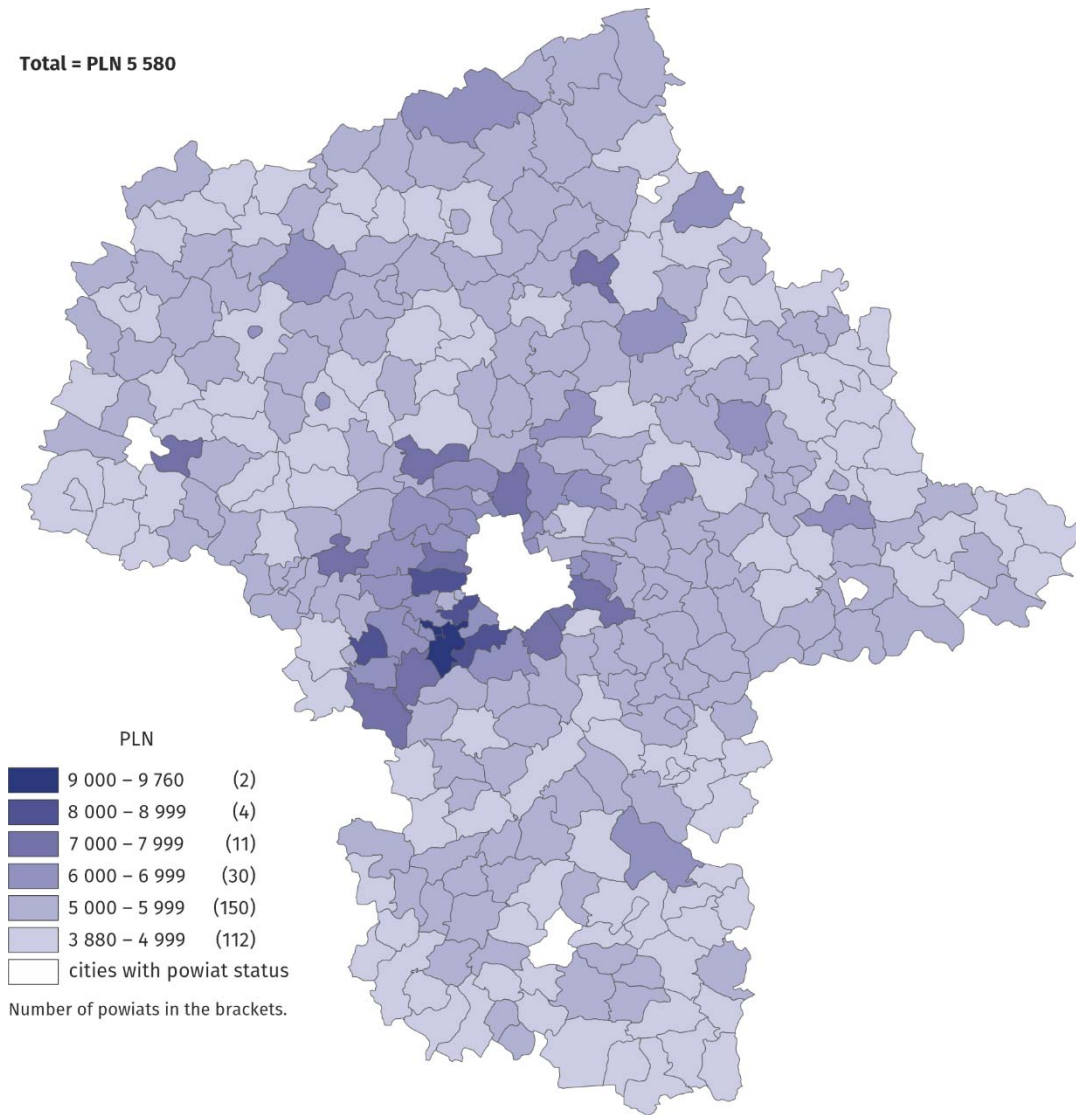
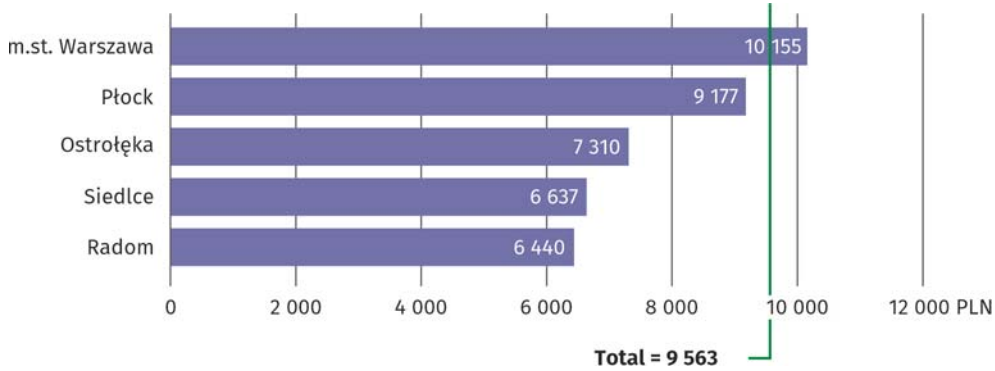
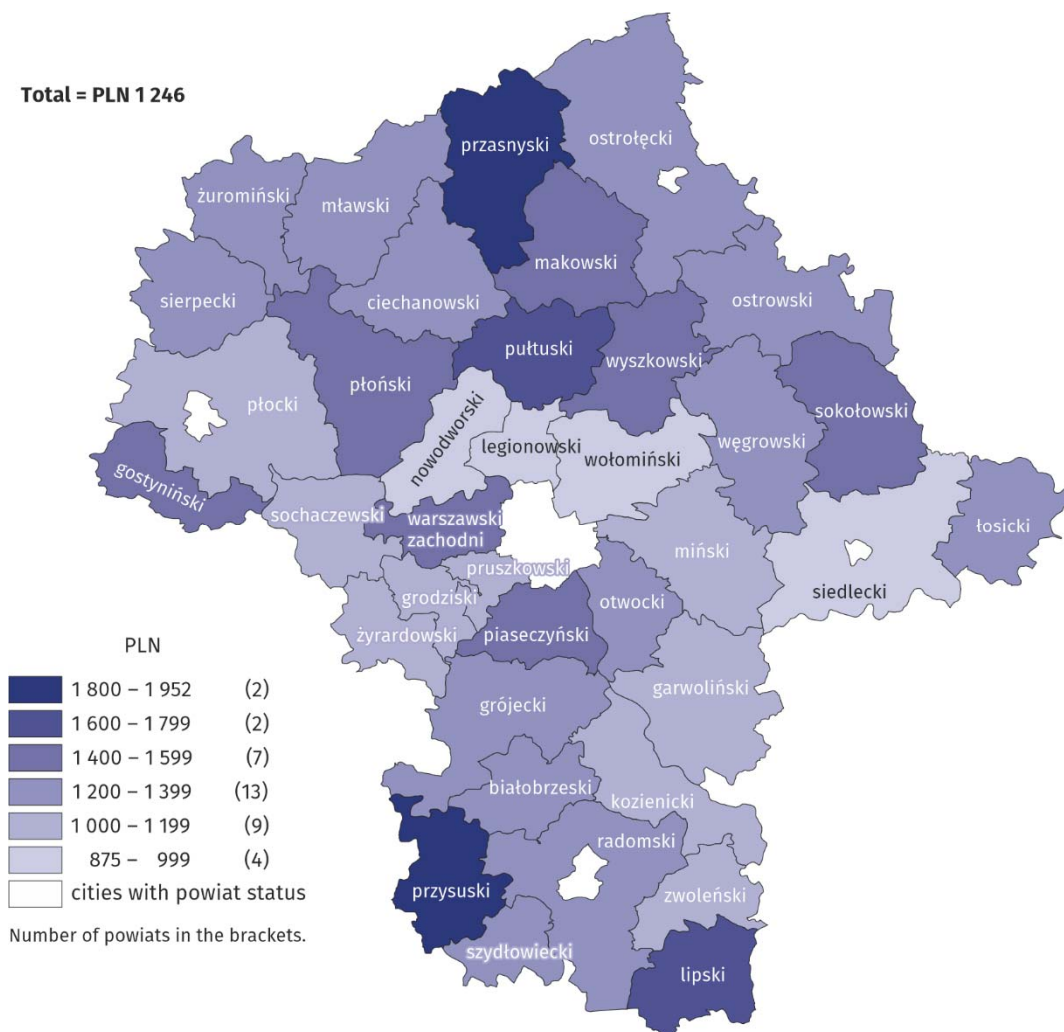


Chart 2. Revenue of budgets of cities with powiat status per capita in 2019



Map 2. Revenue of powiat budgets per capita in 2019



The total revenue of powiat budgets amounted to PLN 1246 on average per capita. Relatively the highest was in the powiats: przysuski (PLN 1952), wołomiński (PLN 872) and nowodworski (PLN 930) and the lowest in: nowodworski (PLN 875) and siedlecki (PLN 902).

In addition to the amounts mentioned, there was an average of PLN 613 of total revenue from the voivodship budget per every inhabitant.

Expenditure of budgets of local government units

In 2019, total expenditure of local government units amounted to PLN 46,943.0 million, of which 47.2% was expenditure of cities with powiat status, 37.9% - gmina expenditure, 8.0% - powiat, and 6.9% - voivodship expenditure.

The main burden for budgets of local government units is current expenditure - in 2019 it amounted to PLN 39,350.5 million, constituting 83.8% of total expenditure. Of this amount, the largest part was spent on wages and salaries and similar expenditure (PLN 14,297.8 million) and on the purchase of materials and services (PLN 9,588.3 million). The mentioned types of expenditure accounted for 30.5% and 20.4% of total expenditures respectively. PLN 7,369.5 million was allocated for investments (15.7% of total expenditure), which accounted for almost the whole of property expenditure.

Over 84% of total expenditure accounted for current expenditure

Table 3. Expenditure of budgets of local government units by type in 2019

SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in PLN thousands				
TOTAL	46 942 973,9	17 795 461,4	22 141 842,0	3 778 176,7	3 227 493,8
Current expenditure	39 350 479,4	14 843 999,3	19 266 866,6	3 045 485,7	2 194 127,7
of which:					
grants	3 906 682,3	1 138 625,3	1 722 601,2	263 113,6	782 342,2
benefits for natural persons	7 190 369,1	4 533 465,8	2 524 695,3	122 764,0	9 443,9
current expenditure of budgetary units	26 006 198,9	8 981 559,7	13 677 672,0	2 484 464,3	862 503,0
of which:					
wages and salaries	12 093 031,4	4 619 160,5	5 562 308,9	1 561 061,6	350 500,3
wages and salaries related expenditures ^a	2 204 785,7	886 074,6	995 958,2	259 375,4	63 377,5
purchase of materials and services	9 588 328,1	2 921 602,3	5 827 101,4	492 512,5	347 111,9
public debt servicing	373 062,9	96 471,9	222 591,7	27 316,9	26 682,3
Property expenditure	7 592 494,6	2 951 462,1	2 874 975,4	732 691,0	1 033 366,1
of which investment ^b	7 369 457,9	2 906 173,4	2 729 455,8	724 444,6	1 009 384,1

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 (87.0%), and the lowest in the voivodship budget (68.0%). Relatively the most was spent on wages and salaries and wages and salaries related expenditures from powiat budgets (in total 48.2% of total expenditure), and the least from the voivodship budget (12.8%). The purchase of materials and services was the largest burden for cities with powiat status (26.3% of total expenditure), and the smallest for the budget of the voivodship (10.8%). In the voivodship budget an important item on the expenditure side were grants (with a share of 24.2%). This type of expenditure accounted for only 6.4% of total gmina expenditure. For investments, relatively the most was expensed from the voivodship budget (31.3%), and the least from the budgets of cities with powiat status (12.3%).

In 2019, in comparison with the previous year, total expenditure of local government units was higher by PLN 4,233.7 million (by 9.9%). Higher than average growth in expenditure was recorded in the voivodship budget (by 22.3%) in budgets of cities with powiat status (by 11.4%), while smaller in gmina (by 7.6%) and powiat budgets (by 3.6%).

In turn, considering the dynamics of expenditure by type, it can be concluded that current expenditure increased by 12.9% (by PLN 4,510.0 million), and property expenditure decreased by 3.5% (by PLN 276.3 million), of which investment expenditure by 3.3% (by PLN 250.9 million). The increase in current expenditure was mainly due to the increase in benefits for natural persons – by PLN 1,495.9 million (by 26.3%), which was related to the abolition of the income criterion entitling to receive a child-raising benefit for the first child under the "Family 500+" programme. Moreover, there was a significant increase in wages and salaries and related expenditure – by PLN 1,300.3 million (by 10.0%).

In the structure of expenditure of local government units by sections of the budget classification in 2019, as in previous years, the largest share had "Education" (25.9%) and "Transport and communication" (18.4%). Expenditure in the "Education" division was the largest burden for the budgets of gminas and powiats (accounting for 31.5% and 27.0% of total expenditure respectively), while expenditure in the "Transport and communication" division – for the voivodship budget and for budgets of cities with powiat status (39.0% and 23.1%, respectively).

An important item in the expenditure of local government units is also the "Family" division with an average share of 15.3%, as well as "Public administration" - 7.9%. For gmina budgets,

Total expenditure was by 9.9% higher than in the previous year

JST największe wydatki ponosiły na „Oświatę i wychowanie”

a significant burden was expenditure in the "Municipal economy and environmental protection" division (9.4% of total expenditure), for budgets of cities with powiat status - expenditure in "Dwelling economy" division (6.2%), and for powiat budgets - in "Social assistance" division (9.9%). From the voivodship budget relatively much was spent on "Miscellaneous settlements" (15.9%), "Health care" (11.3%) and "Culture and national heritage" (9.8%).

Table 4. Expenditure of local government units budgets by divisions in 2019

SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in PLN thousands				
GRAND TOTAL	46 942 973,9	17 795 461,4	22 141 842,0	3 778 176,7	3 227 493,8
of which:					
Agriculture and hunting	528 883,7	470 085,7	345,5	6 039,8	52 412,7
Transport and communication	8 646 785,4	1 570 875,4	5 109 649,2	706 110,7	1 260 150,1
Dwelling economy	1 774 567,7	359 183,6	1 361 750,8	23 033,7	30 599,7
Public administration	3 694 069,3	1 491 783,4	1 490 431,2	450 152,8	261 701,9
Public safety and fire care	775 604,4	190 893,5	388 176,1	182 569,3	13 965,5
Public debt servicing ^a	373 140,0	96 549,0	222 591,7	27 316,9	26 682,3
Miscellaneous settlements	1 849 090,8	82 902,5	1 106 028,9	146 869,3	513 290,1
Education	12 172 704,6	5 601 041,0	5 389 533,1	1 020 088,0	162 042,5
Health care	923 314,6	81 880,7	337 188,2	138 375,9	365 869,9
Social assistance	1 855 784,6	646 556,9	782 597,4	373 536,3	53 094,0
Other tasks in sphere of social policy	298 070,3	8 859,9	93 538,3	140 696,7	54 975,3
Educational care	1 079 510,5	163 732,8	616 160,3	271 376,6	28 240,7
Family	7 168 385,3	4 353 797,1	2 637 117,8	170 869,0	6 601,4
Municipal economy and environmental protection	3 004 946,0	1 671 878,3	1 314 495,7	10 131,9	8 440,0
Culture and national heritage	1 539 591,1	477 711,3	721 665,3	24 108,1	316 106,4
Physical education	764 170,0	388 694,9	344 929,1	11 214,7	19 331,4

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

In 2019, gminas' expenditure per capita amounted to PLN 5621 on average. The following gminas incurred relatively the highest expenditure: Lesznowola (PLN 10701), Nadarzyn (PLN 9614) and Ożarów Mazowiecki (PLN 9069), while the smallest: Solec nad Wisłą (PLN 3770) and Pacyna (PLN 3 628). It is also worth noting that, per capita, the gmina with the highest expenditure allocated 2.8 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 9861. The highest expenditure per capita was noted in m.st. Warszawa (PLN 10494), and the lowest in Siedlce (PLN 6570).

The total expenditure of powiat budgets in 2019 amounted to an average of PLN 1193 per capita. Relatively the highest expenditure was recorded in the following powiats: przasnyski (PLN 2017) and pułtuski (PLN 1819), and the lowest in: siedlecki (PLN 664) and nowodworski (PLN 846).

Moreover, an average of PLN 596 was spent per capita from the voivodship budget.

Budget result of local government units

In 2019, the budgets of local government units in Mazowieckie Voivodship closed with a deficit of PLN 536.7 million in aggregate (compared to a deficit of PLN 275.9 million in 2018). This amount was mainly due to a deficit of budgets of cities with powiat status (PLN 669.0 million) and of gmina (PLN 127.6 million) and the surplus of the powiat (PLN 167.9 million) and voivodship budgets (PLN 91.9 million). In comparison with the previous year, the deficit of gmina budgets was 6.3 times lower, while the surplus of the voivodship budget – 3.5 times lower. Budgets of cities with powiat status had a negative result, while in the previous year – a positive result, while the budgets of powiats – reversely.

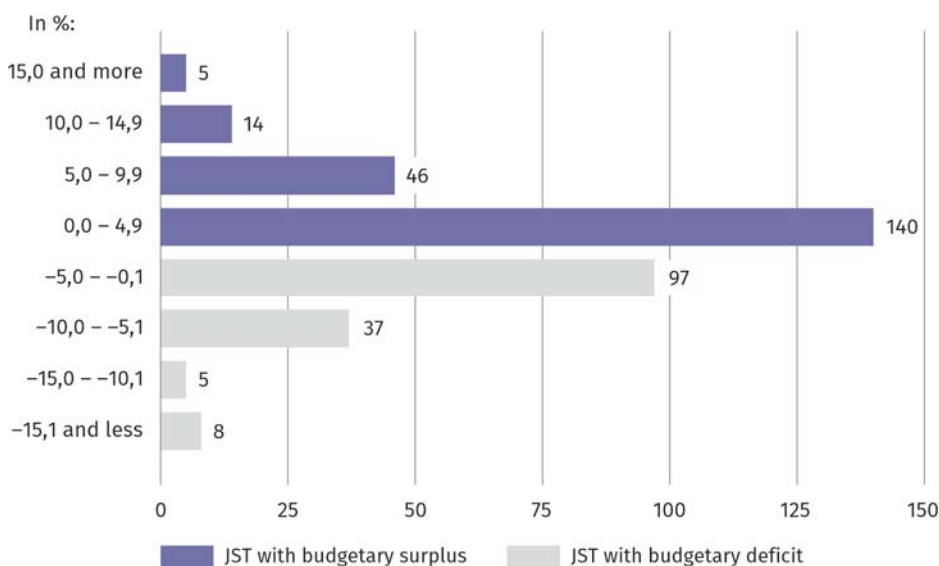
Budget result was negative the same as in the previous year

The ratio of the deficit of local government units to total revenue amounted to 1.2%, whereas in cities with powiat status the ratio was 3.1%, and in gminas – 0.7%. In powiats, the ratio of the surplus to total revenue was 4.3%, and in the voivodship – 2.8%.

Out of 352 local government units operating in our voivodship in 147, there was a budget deficit, which accounted for 41.8% of the total. For 97 units, the ratio of the surplus to the generated revenue did not exceed 5%, and in the case of 13 units, the ratio was higher than 10%. The surplus was recorded by 205 entities, whereas in 19 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 68.3%. The breakdown of local government units by the size of the budget surplus/deficit is presented in the chart below.

Budgetary deficit had 42% of total local government units

Chart 3. Number of local government units by budget result to total revenue ratio in 2019



Out of 309 gminas in Mazowieckie Voivodship in 175 not all budget funds were spent, and in 134 expenditure exceeded revenue. The gminas with the relatively largest deficit included: Zaręby Kościelne, in which expenditure exceeded revenue by 27.3%, and Radziejowice with a deficit of 26.6%. The gminas that achieved the largest – in relation to their revenue - budget surplus were: Troszyn (ratio 22.2%) and Sanniki (18.6%).

In 2019, the budget deficit was recorded in three cities with powiat status, relatively the highest in Radom (in the amount of 5.4% of total revenue); two cities (Płock and Siedlce) recorded a surplus.

Among 37 powiats of our voivodship, a budget deficit was recorded in 10, and in 27 there was a surplus. The budget deficit was relatively the largest in przasnyski powiat (4.8% of total revenue), while the largest surplus in siedlecki powiat (where revenue exceeded expenditure by 26.3%).

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